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TITLE 5—ADMINISTRATIVE PERSONNEL

Chapter I—Civil Service Commission

PART 6—EXCEPTIONS FROM THE COMPETITIVE SERVICE

DEPARTMENT OF AGRICULTURE

Under authority of § 6.1 (a) of Executive Order 9830, and at the request of the Department of Agriculture, the Commission has approved the exceptions from the competitive service of the positions listed below. Effective upon publication in the *FEDERAL REGISTER*, subparagraphs (7) and (8) are added to § 6.111 (i) as follows:

§ 6.111 Department of Agriculture.

(1) *Production and Marketing Administration.*

(7) Milk Market Administrators.

(8) NC/PD. Until June 30, 1951, all positions on the staffs of Milk Market Administrators.

(R. S. 1753, sec. 2, 22 Stat. 403; 5 U. S. C. 631, 633; E. O. 9830, Feb. 24, 1947, 12 F. R. 1259; 3 CFR, 1947 Supp. E. O. 9973, June 28, 1948, 13 F. R. 3600; 3 CFR, 1948 Supp.)

UNITED STATES CIVIL SERVICE COMMISSION,

[SEAL] HARRY B. MITCHELL,
Chairman.

[F. R. Doc. 50-4508; Filed, May 25, 1950; 8:50 a. m.]

TITLE 6—AGRICULTURAL CREDIT

Chapter III—Farmers Home Administration, Department of Agriculture

Subchapter E—Account Servicing

PART 364—SETTLEMENT

SUBPART A—COMPROMISE, ADJUSTMENT, AND CANCELLATION OF DEBTS OWED THE FARMERS HOME ADMINISTRATION

CHANGE IN TRANSMITTING AMOUNTS ACCOMPANYING OFFERS OF SETTLEMENT

1. Section 364.7 (f) (2) in Title 6, Code of Federal Regulations (14 F. R. 6971), is amended to read as follows:

§ 364.7 County Office handling. . . .

(2) If the General Accounting Office has not referred the claim to the Depart-

ment of Justice for collection, but the claim has been reported on Form FHA-752, "Reply to General Accounting Office Inquiry," as uncollectible, the County Supervisor will inform the borrower that the Farmers Home Administration does not presently have authority to effect a settlement of the indebtedness, but that if the borrower desires to do so, he may submit an application on Form FHA-858. The application will be prepared and processed in the same manner as other like applications under this part, except that the County Supervisor will forward it to the State Office for referral to the National Office.

(Sec. 1, 58 Stat. 836, sec. 41, 60 Stat. 1066; 12 U. S. C. 1150, 7 U. S. C. 1015. Interprets or applies secs. 1, 2, 58 Stat. 836; sec. 41, 60 Stat. 1066; 12 U. S. C. 1150, 1150a, 7 U. S. C. 1015)

2. Section 364.8 (b) in Title 6, Code of Federal Regulations (14 F. R. 6971), is amended to read as follows:

§ 364.8 State Office handling. . . .

(b) Applications for settlement of rent accounts, including D-1 and other leases, Lease and Purchase Contracts that have been canceled, and other debts which have been reported to the General Accounting Office as uncollectible, but which it has not referred to the Department of Justice for collection, will be forwarded to the National Office. The application will then be referred to the General Accounting Office for disposition, or will, with the consent of the General Accounting Office, be processed by the Farmers Home Administration under the provisions of this part.

(Sec. 1, 58 Stat. 836, sec. 41, 60 Stat. 1066; 12 U. S. C. 1150, 7 U. S. C. 1015. Interprets or applies secs. 1, 2, 58 Stat. 836, sec. 41, 60 Stat. 1066; 12 U. S. C. 1150, 1150a, 7 U. S. C. 1015)

(DERIVATION: §§ 364.7 (f) (2) and 364.8 (b) contained in Administrator's Order, Dec. 8, 1948).

Dated: April 28, 1950.

[SEAL] DILLARD B. LASSETER,
Administrator,
Farmers Home Administration.

Approved: May 22, 1950.

K. T. HUTCHINSON,
Acting Secretary of Agriculture.

[F. R. Doc. 50-4475; Filed, May 25, 1950; 8:50 a. m.]

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TITLE 7—AGRICULTURE

Chapter I—Production and Marketing Administration (Standards, Inspections, Marketing Practices), Department of Agriculture

Subchapter A—Commodity Standards and Standard Container Regulations

PART 52—PROCESSED FRUITS AND VEGETABLES, PROCESSED PRODUCTS THEREOF, AND CERTAIN OTHER PROCESSED FOOD PRODUCTS

UNITED STATES STANDARDS FOR GRADES OF CANNED APPLE JUICE¹

On March 31, 1950, a notice of proposed rule making was published in the *FEDERAL REGISTER* (15 F. R. 1844), regarding a proposed revision of the United States Standards for Grades of Canned Apple Juice. After consideration of all relevant matters presented, including the proposals set forth in the aforesaid notice, the following revised United States Standards for Grades of Canned Apple Juice are hereby promulgated under the authority contained in the Agricultural Marketing Act of 1946 (60 Stat. 1087; 7 U. S. C. 1621 et seq.) and the Department of Agriculture Appropriation Act, 1950 (Pub. Law 146, 81st Cong., approved June 29, 1949):

§ 52.109 *Canned apple juice.* Canned apple juice is the unfermented liquid prepared from the first pressing juice of properly prepared sound, fresh apples, excluding the liquid obtained from any additional residual apple material. Such apple juice is prepared without any concentration, without dilution, or without the addition of sweetening ingredients; may be processed with or without the addition of antioxidants; and is sufficiently processed by heat to assure preservation of the product in hermetically sealed containers (either metal or glass).

(a) *Styles of canned apple juice.* (1) Style I, Clear (typical of "clarified" apple juice).

(2) Style II, Cloudy (typical of "non-clarified" apple juice, but not a crushed or disintegrated apple product).

(b) *Grades of canned apple juice.* (1) "U. S. Grade A" or "U. S. Fancy" is the quality of canned apple juice that possesses a very good color; is practically free from defects; possesses a very good flavor; and scores not less than 85 points when scored in accordance with the scoring system outlined in this section.

(2) "U. S. Grade C" or "U. S. Standard" is the quality of canned apple juice that possesses a good color; is fairly free from defects; possesses a good flavor; and scores not less than 70 points when

scored in accordance with the scoring system outlined in this section.

(3) "U. S. Grade D" or "Substandard" is the quality of canned apple juice that fails to meet the requirements of U. S. Grade C or U. S. Standard.

(c) *Recommended fill of container.* The recommended fill of container is not incorporated in the grades of the finished product since fill of container, as such, is not a factor of quality for the purposes of these grades. It is recommended that each container be filled as full as practicable with apple juice and that the product occupy not less than 90 percent of the volume of the container.

(d) *Ascertaining the grade.* (1) The grade of canned apple juice may be ascertained by considering, in conjunction with the requirements of the respective grade, the respective ratings for the factors of color, absence of defects, and flavor.

(2) The relative importance of each factor is expressed numerically on the scale of 100. The maximum number of points that may be given each factor is:

Factors:	Points
(i) Color	20
(ii) Absence of defects	20
(iii) Flavor	60
Total score	100

(e) *Ascertaining the rating for each factor.* The essential variations within each factor are so described that the value may be ascertained for each factor and expressed numerically. The numerical range within each factor is inclusive (for example, "17 to 20 points" means 17, 18, 19, or 20 points).

(1) *Color.* (i) Canned apple juice that possesses a very good color may be given a score of 17 to 20 points. "Very good color" means that the color is bright and typical of freshly pressed juice and may vary from characteristic light non-amber shades to medium amber shades; that the canned apple juice of Style I, Clear, is sparkling clear and transparent; and that canned apple juice of Style II, Cloudy, may range from a slight translucent appearance to a definitely hazy appearance.

(ii) If the canned apple juice possesses a good color, a score of 14 to 16 points may be given. Canned apple juice that falls into this classification shall not be graded above U. S. Grade C or U. S. Standard, regardless of the total score for the product (this is a limiting rule). "Good color" means that the color is typical of canned apple juice, which color may be deep amber or other typical color but is not off color for the respective style.

(iii) Canned apple juice that fails to meet the requirements of subdivision (ii) of this subparagraph may be given a score of 0 to 13 points and shall not be graded above U. S. Grade D or Substandard, regardless of the total score for the product (this is a limiting rule).

(2) *Absence of defects.* The factor of absence of defects refers to the degree of freedom from sediment or other residue, dark specks, particles of seeds, coarse particles of pulp, or other defects.

(i) Canned apple juice that is practically free from defects may be given a

score of 17 to 20 points. "Practically free from defects" means that the canned apple juice may possess a slight amount of sediment or residue of an amorphous nature; may possess not more than a trace of dark specks or of sediment or residue of a non-amorphous nature; and shall be free from particles of seed, coarse particles of pulp, or other defects.

(ii) If the canned apple juice is fairly free from defects, a score of 14 to 16 points may be given. Canned apple juice that falls into this classification shall not be graded above U. S. Grade C or U. S. Standard, regardless of the total score for the product (this is a limiting rule). "Fairly free from defects" means that the canned apple juice may possess a slight amount of sediment or residue of an amorphous or non-amorphous nature, of dark specks, of particles of seed, of coarse particles of pulp, or of any other defects, provided such defects do not seriously affect the appearance or palatability of the product.

(iii) Canned apple juice that fails to meet the requirements of subdivision (ii) of this subparagraph may be given a score of 0 to 13 points and shall not be graded above U. S. Grade D or Substandard, regardless of the total score for the product (this is a limiting rule).

(3) *Flavor.* The factor of flavor refers to the degree of excellence and palatableness of a distinct apple juice flavor and aroma typical of apple juice that has been properly processed.

(i) Canned apple juice that possesses a very good flavor may be given a score of 51 to 60 points. "Very good flavor" means that the canned apple juice possesses a fine, distinct canned apple juice flavor and a typical fruity odor which may be slightly oxidized or slightly astringent but is free from any trace of scorching, of the flavor of overprocessing, of objectionable oxidation, of the flavor of green fruit, or of any other objectionable flavor or odor. To score in this classification canned apple juice shall meet the following additional requirements:

Brix. Not less than 11.5 degrees.

Acid. Not less than 0.35 gm. nor more than 0.70 gm., calculated as malic, per 100 ml. of juice.

(ii) If the canned apple juice possesses a good flavor, a score of 42 to 50 points may be given. Canned apple juice that falls into this classification shall not be graded above U. S. Grade C or U. S. Standard, regardless of the total score for the product (this is a limiting rule). "Good flavor" means that the canned apple juice possesses a normal flavor and odor, typical of canned apple juice which may be more than slightly oxidized or may be more than slightly astringent but is free from objectionable odors or objectionable flavors of any kind. To score in this classification canned apple juice shall meet the following additional requirements:

Brix. Not less than 10.5 degrees.

Acid. Not less than 0.30 gm. nor more than 0.80 gm., calculated as malic, per 100 ml. of juice.

(iii) Canned apple juice that fails to meet the requirements of subdivision (ii) of this subparagraph may be given a

¹ The requirements of these standards shall not excuse failure to comply with the provisions of the Federal Food, Drug, and Cosmetic Act.

score of 0 to 41 points and shall not be graded above U. S. Grade D or Substandard, regardless of the total score for the product (this is a limiting rule).

(1) *Explanation of terms.* (1) "Brix" means the degrees Brix of canned apple juice when tested with a Brix hydrometer calibrated at 20 degrees C. (68 degrees F.). If canned apple juice is tested at a temperature other than 20 degrees C. (68 degrees F.) the applicable temperature correction shall be made to the reading of the scale as prescribed in "Official and Tentative Methods of Analysis of the Association of Official Agricultural Chemists." The degrees Brix of canned apple juice may be determined by any other method which gives equivalent results.

(2) "Acid" means grams of acid (calculated as malic acid) per 100 ml. of juice in canned apple juice determined by titration with standard sodium hydroxide solution, using phenolphthalein as indicator or any other satisfactory indicator.

(g) *Tolerances for certification of officially drawn samples.* (1) When certifying samples that have been officially drawn and which represent a specific lot of canned apple juice, the grade for such lot will be determined by averaging the total scores of the containers comprising the sample, if:

(i) Not more than one-sixth of such containers fails to meet all the requirements of the grade indicated by the average of such total scores, and, with respect to such containers which fail to meet the requirements of the indicated grade by reason of a limiting rule, the average score of all containers in the sample for the factor, subject to such limiting rule, is within the range for the grade indicated;

(ii) None of the containers comprising the sample falls more than 4 points below the minimum score for the grade indicated by the average of the total scores; and

(iii) All containers comprising the sample meet all applicable standards of quality promulgated under the Federal Food, Drug, and Cosmetic Act and in effect at the time of the aforesaid certification.

(h) *Score sheet for canned apple juice.*

Size and kind of container.....	
Container mark or identification.....	
Label.....	
Liquid measure (FL. ounces).....	
Vacuum (in inches).....	
Brix (degrees).....	
Acid (malic: grams/100 ml.).....	
Factors	Score points	
I. Color.....	20	(A) 17-20 (C) 14-16 (D) 10-13
II. Absence of defects.....	20	(A) 17-20 (C) 14-16 (D) 10-13
III. Flavor.....	60	(A) 51-60 (C) 42-50 (D) 30-41
Total score.....	100	
Grade.....		

¹ Indicates limiting rule.

(1) *Effective time and supersedure.* The foregoing revised United States Standards for Grades of Canned Apple Juice (which are the second issue) will become effective thirty days after the date of publication of these standards in the FEDERAL REGISTER and shall thereupon supersede the standards for grades of canned apple juice which have been in effect since February 15, 1941.

(Sec. 205, 60 Stat. 1090, Pub. Law 146, 81st Cong.; 7 U. S. C. 1624)

Issued at Washington, D. C., this 23d day of May 1950.

[SEAL] ROY W. LENNARTSON,
Acting Assistant Administrator,
Production and Marketing
Administration.

[F. R. Doc. 50-4517; Filed, May 25, 1950;
8:51 a. m.]

Chapter VIII—Production and Marketing Administration (Sugar Branch), Department of Agriculture

Subchapter G—Determination of Proportionate Shares

[Sugar Determination 857.3]

PART 857—PUERTO RICO

1950-51 CROP

Pursuant to the provisions of section 302 of the Sugar Act of 1948, the following determination is hereby issued:

§ 857.3 *Proportionate shares for sugarcane farms in Puerto Rico for the 1950-51 crop—(a) Farm proportionate share.* The proportionate share for each farm shall be established in terms of sugar, 96° basis, in the manner hereinafter provided and such share shall be used on that basis until converted to its raw value equivalent in accordance with paragraph (b) of this section for the purpose of computing the payment for the farm.

(1) *Old farms.* The proportionate share for each farm for which a base is established pursuant to subparagraph (4) of this paragraph, except those farms to which subparagraph (2) of this paragraph applies, shall be determined by applying to such farm base an adjustment factor (which will be announced subsequently) to be computed by obtaining the sum of the amounts estimated to be needed to fill the quotas for Puerto Rico and provide a normal carry-over inventory, by subtracting therefrom the estimated amount of the carry-over inventory on January 1, 1951, and the estimated amounts of marketings resulting from the application of subparagraphs (2) and (3) of this paragraph, by dividing the result by the estimated total of the bases for all farms to which this subparagraph (1) applies (the foregoing amounts shall be expressed in terms of sugar, raw value), and by reducing the quotient by the percentage by which the total amount of sugar, 96° basis, produced in Puerto Rico from the last three crops is less than the total raw value equivalent of such sugar.

(2) *Small farms.* The minimum proportionate share for any farm for which a base is established pursuant to sub-

paragraph (4) of this paragraph shall be 10 short tons of sugar, 96° basis.

(3) *New farms.* The proportionate share for any farm from which no sugarcane was marketed (or processed) for the extraction of sugar during the base period, as specified in subparagraph (4) of this paragraph (hereinafter referred to as "new" farm), shall be 10 short tons of sugar, 96° basis.

(4) *Farm bases.* A base shall be established for each farm from which sugarcane was marketed (or processed) for the extraction of sugar or liquid sugar from any of the 1946-47, 1947-48, 1948-49, and 1949-50 crops (hereinafter referred to as the "base period") by (i) dividing by three the highest total production of sugar, raw value, from sugarcane marketed (or processed) from the farm from any three crops in the base period, (ii) adding to the quotient so obtained the highest production of sugar, raw value, from any crop in the base period, and (iii) dividing by two the sum so obtained: *Provided, however,* That for the purpose of this paragraph, if the production from any crop in the base period was less than 80 percent of the normal yield for the acreage harvested for sugar (as computed pursuant to the determination of normal yields applicable to that crop), the production from such crop shall be deemed to be 80 percent of such normal yield.

(5) *Reallocation of deficits.* If the proportionate shares established in accordance with the foregoing provisions for one or more farms, except the farms for which minimum proportionate shares are established pursuant to subparagraphs (2) and (3) of this paragraph, are not filled, the proportionate shares then in effect for all other farms within the same sugar mill area which can supply any part of such unfilled portions, shall be increased by prorating the aggregate amount of such deficits among such farms on the basis of their proportionate shares established pursuant to subparagraphs (1), (2), and (3) of this paragraph, as adjusted pursuant to subparagraph (8) of this paragraph.

(6) *Tolerances.* The requirements of section 301 (b) of the act with respect to the amount of sugarcane grown and marketed (or processed) from any farm shall be deemed to have been met if the amount of sugar recovered therefrom does not exceed the proportionate share for such farm by more than the applicable tolerance in the table below. However, any amount of sugar in excess of the proportionate share although within the applicable tolerance shall be excluded in computing the amount of sugar on which payment is to be made with respect to such farm under section 302 (a) of the act.

[Short tons of sugar, 96° basis]

Proportionate shares:	Tolerance
Not more than 15.....	1.0
More than 15 but not more than 25.....	1.5
More than 25 but not more than 40.....	2.0
More than 40 but not more than 65.....	2.5
More than 65 but not more than 100.....	3.0
More than 100 but not more than 150.....	3.5
More than 150 but not more than 300.....	4.0
More than 300 but not more than 750.....	4.5
More than 750.....	(¹)

¹ 5.0 or $\frac{1}{4}$ of 1 percent of the proportionate share, whichever is larger.

(7) *Delegation.* Farm bases and farm proportionate shares shall be established and reallocation of deficits shall be made as provided above by the Director of the Caribbean Area Office of the Production and Marketing Administration, San Juan, Puerto Rico, who shall be guided by instructions issued by the Assistant Administrator for Production, PMA, in accordance with this determination.

(8) *Appeals.* The producer of sugarcane on any farm who is subjected to an undue hardship by reason of the proportionate share established for his farm pursuant to this determination, may not later than 15 days after notice thereof is forwarded to him, file an appeal with the Caribbean Area Committee of the PMA (hereinafter referred to as the "Committee"), % the PMA Office. The Committee may adjust such proportionate share by an amount deemed to be equitable, after consideration of the interest of such producer as related to the interests of all other producers, and shall notify such producer of its decision in writing as soon as practicable, but not later than 30 days after receipt of his appeal. If the producer is dissatisfied with the decision of the Committee he may, within 15 days after such decision is forwarded to him, appeal in writing to the Secretary of Agriculture, or the Secretary may, on his own initiative, within such 15-day period review the decision of the Committee. In either case, the Secretary may make such adjustment in the proportionate share as he deems necessary.

(b) *Sugar for payment.* For the purpose of determining payments pursuant to Title III of the Sugar Act, the proportionate share established in accordance with the foregoing provisions and the amount of sugar recoverable, 96% basis, from sugarcane of the 1950-51 crop marketed from each farm shall be converted to raw value on the basis of the average polarization of the sugar produced from 1950-51 crop sugarcane at the mill or mills where the sugarcane was processed. Such conversion shall be made in accordance with paragraph (h) of section 101 of the Sugar Act.

(c) *Share tenant and share cropper protection.* In addition to compliance with the proportionate share for the farm in accordance with this determination, eligibility for payment of any producer of sugarcane shall be subject to the following conditions:

(1) That the number of share tenants or share croppers engaged in the production of sugarcane of the 1950-51 crop on any farm shall not be reduced below the number so engaged with respect to the previous crop, unless such reduction is approved by the Director of the PMA Caribbean Area Office; and

(2) That such producer shall not have entered into any leasing or cropping agreement for the purpose of diverting to himself or other producer any payments to which share tenants or share croppers would be entitled if their leasing or cropping agreements for the previous crop were in effect.

STATEMENT OF BASES AND CONSIDERATIONS

General. Proportionate shares for sugarcane farms must be established for each crop since marketing within such shares constitutes a condition for payments to producers under the Sugar Act. Restrictive proportionate shares are required in any area when the indicated production will be greater than the quantities needed to fill the quotas and provide a normal carry-over inventory for such area. Restrictive proportionate shares were in effect under the Sugar Act of 1937 for several crops produced in Puerto Rico prior to the war. However, during the war period it became necessary to encourage production. Production of sugarcane in Puerto Rico has increased significantly since the war and restrictions on the 1949-50 crop appeared necessary. Accordingly, a determination was issued in June of 1949 providing the mechanism for limiting the 1949-50 crop and preliminary steps were taken to curtail production substantially below the record 1948-49 crop of 1,288,000 tons, raw value. However, the proposed restrictions were lifted early in 1950 because of changes in the world supply outlook and the necessity for meeting the sugar requirements of the Economic Cooperation Administration for occupied areas.

Sugar Act requirements. Section 301 (b) of the act provides as a condition for payment to producers, that there shall not have been marketed (or processed) an amount (in terms of planted acreage, weight, or recoverable sugar content) of sugarcane grown on the farm and used for the production of sugar or liquid sugar in excess of the proportionate share for the farm, as determined by the Secretary, of the total quantity of sugarcane required to be processed to enable the area to meet the quota (and provide a normal carry-over inventory) as estimated by the Secretary for such area for the calendar year during which the larger part of the sugar or liquid sugar from such crop normally would be marketed.

Section 302 (a) of the act provides that the amount of sugar with respect to which payment may be made shall be the amount of sugar commercially recoverable from the sugarcane grown on the farm and marketed (or processed by the producer) not in excess of the proportionate share for the farm.

Section 302 (b) provides that in determining the proportionate share for a farm the Secretary may take into consideration the past production on the farm of sugarcane marketed (or processed) for the extraction of sugar or liquid sugar and the ability to produce such sugarcane, and that the Secretary shall, insofar as practicable, protect the interests of new producers and small producers, and the interests of producers who are cash tenants, share tenants, or share croppers.

Public hearing. Because of the importance of any curtailment in production to the sugar industry, an informal hearing was held in San Juan, Puerto Rico, on March 16, 1950, to call attention to the situation in that area and to obtain the views of interested persons on the subject. In advance of the bear-

ing, the Department announced a tentative proposal for the establishment of restrictive proportionate shares for sugarcane farms in the area and this proposal was also presented at the hearing. The proposal was quite similar to the original determination issued to cover the 1949-50 crop. The principal change proposed was to limit the production from new farms (farms having no production in the base period) to 10 tons of sugar instead of a stated percentage of the appraised production. There was general agreement that the Department's proposal should be adopted, except for the base period to be used. It was the consensus of those testifying that the base period should be comprised of the four crops preceding the 1950-51 crop, although only the production in the three highest crop years would be used in measuring past production for each farm. The proposal of the Department provided that the base period comprise the 1947-48, 1948-49 and 1949-50 crops and that all three crops be used in measuring past production.

Situation indicated for 1951. The sugar extracted from sugarcane crops in Puerto Rico is normally marketed in the year in which it is produced with comparatively small quantities carried over for marketing in the following year. The carryover on January 1, 1950 was approximately 90,000 tons. Production from the current crop is estimated by the industry to be 1,290,000 tons, raw value, about 2,000 tons over last year, although to May 6 production was nearly 55,000 tons over that to the corresponding date last year. Using the industry's estimate of the crop indicates a total of 1,380,000 tons of sugar available for marketing in the calendar year 1950. Marketing requirements for 1950 consist of (1) the basic mainland quota of 910,000 tons, (2) the local consumption quota of 105,000 tons, and (3) 220,000 tons purchased on behalf of the Economic Cooperation Administration, or a total of 1,235,000 tons. This quantity may be increased somewhat through a deficit proration later in the year but in view of the substantial carryover of sugar in Hawaii at the end of 1949 and in view of the indicated increase of 27 percent in sugar beet plantings for 1950 (March 1 Crop Production Report of the Bureau of Agricultural Economics), it is probable that any such proration will be quite small. The exact amount will not be known definitely until later in the year. Similarly, the level of the available supply will not be definitely known until processing of the current crop is completed. However, on the basis of the information currently available, it appears that the carryover inventory at the close of 1950 will be considerably larger than last year.

In view of current favorable production prospects, it appears that all domestic areas will be able to fill their quotas in 1951. An unusual world supply situation and urgent requirements for sugar by the United States Government lead to the procurement of 220,000 tons from Puerto Rico for export in 1950. There is no basis for assuming that such a situation will recur in 1951. Accordingly, it is probable that marketings of Puerto Rican sugar will be limited to the quan-

titles required to meet the basic mainland quota and the local consumption quota. The total of the basic mainland and local consumption quotas may be expected to be about the same as this year, or 1,015,000 tons.

Determination. The four-year base period, with the option of using the three years of highest production during such period in measuring past production and the highest single year in measuring ability to produce, appears to provide the most equitable basis for establishing farm proportionate shares and is in accordance with the recommendations received at the hearing. Past production and ability of the farm to produce, so measured, are weighted equally in determining the farm base. The proposal to permit the substitution of 80 percent of the normal production for the farm if the actual production was less for any of these crops, was also recommended and has been included. The provision for minimum proportionate shares of 10 tons of sugar for small farms is the same as in the determination issued last June for the preceding crop. However, the proportionate share for any new farm is also limited to 10 tons instead of a stated percentage of the appraised production. This provision has been made more restrictive because, unlike the situation existing last year, producers have been on notice of the need for restrictive proportionate shares sufficiently in advance to plan their production accordingly. The other provisions of this determination relating to (1) reallocation of deficits in farm proportionate shares on the basis of mill areas, (2) marketing tolerances in excess of the proportionate share, (3) share cropper and tenant protection, and (4) appeals in hardship cases, conform to those in the determination of proportionate shares issued in June 1949. These provisions are deemed to be satisfactory and they meet with the general approval of the industry.

About one-half of the farms will not be subject to any reduction because of the 10-ton minimum proportionate share provisions, although these farms normally produce less than five percent of the total crop. The proportionate shares for all other farms, which have estimated combined bases of 1,300,000 tons will be computed by the application of an adjustment factor. This factor will be announced prior to the harvesting of the crop when more accurate information as to supplies and marketing prospects will be available.

The testimony received at the hearing, the briefs filed since that time, and other information available to the Department have been considered in arriving at the conclusions herein.

Accordingly, I hereby find and conclude that the foregoing determination will effectuate the applicable provisions of the Sugar Act of 1948.

(Sec. 403, 61 Stat. 932; 7 U. S. C. Sup., 1153. Interprets or applies sec. 302, 61 Stat. 930; 7 U. S. C. Sup., 1132)

Issued this 23d day of May 1950.

[SEAL] CHARLES F. BRANNAN,
Secretary of Agriculture.

[F. R. Doc. 50-4516; Filed, May 25, 1950; 8:51 a. m.]

TITLE 14—CIVIL AVIATION

Chapter I—Civil Aeronautics Board

Subchapter A—Civil Air Regulations

[Supp. 7, Amdt. 40]

PART 60—AIR TRAFFIC RULES

DANGER AREA ALTERATIONS

The danger area alterations appearing hereinafter have been coordinated with the civil operators involved, the Army, the Navy, and the Air Force,

through the Air Coordinating Committee, Airspace Subcommittee, and are adopted when indicated in order to promote safety of the flying public. Compliance with the notice, procedures, and effective date provisions of section 4 of the Administrative Procedure Act would be impracticable and contrary to the public interest, and therefore is not required. Title 14, § 60.13-1 is amended as follows:

1. A Tyndall Air Force Base, Florida, area is added to read:

Name and location (chart)	Description by geographical coordinates	Designated altitudes	Time of designation	Using agency
TYNDALL AIR FORCE BASE (Mobile Chart).	Beginning at lat. 30°42'00" N, long. 86°06'00" W; easterly to lat. 30°43'00" N, long. 85°14'00" W; SE to lat. 29°55'00" N, long. 84°32'00" W; WSW to lat. 29°43'00" N, long. 85°26'30" W; north-westerly 3 miles from and parallel to the shoreline to lat. 30°05'00" N, long. 85°46'00" W; NNW to lat. 30°42'00" N, long. 86°06'00" W, point of beginning.	Surface to 40,000 feet.	Continuous, during instrument flight rule conditions.	Tyndall Air Force Base, Panama City, Fla.

2. An Eagle River, Alaska, area is added to read:

Name and location (chart)	Description by geographical coordinates	Designated altitudes	Time of designation	Using agency
EAGLE RIVER (WAC 118).	Beginning at lat. 61°27'15" N, long. 149°44'00" W; S to lat. 61°16'48" N, long. 149°43'30" W; ENE to lat. 61°17'30" N, long. 149°35'30" W; NE to lat. 61°23'48" N, long. 149°27'48" W; NW to lat. 61°29'24" N, long. 149°30'00" W; due N to lat. 61°29'30" N; WSW to lat. 61°27'15" N, long. 149°44'00" W, point of beginning.	Unlimited....	Daylight hours only.	Elmendorf Air Force Base, Anchorage, Alaska.

(Sec. 205, 52 Stat. 984, as amended; 49 U. S. C. 425. Interprets or applies sec. 601, 52 Stat. 1007, as amended; 49 U. S. C. 551)

This amendment shall become effective on June 1, 1950.

[SEAL] DONALD W. NYROP,
Acting Administrator of
Civil Aeronautics.

[F. R. Doc. 50-4479; Filed, May 25, 1950; 8:47 a. m.]

TITLE 15—COMMERCE AND FOREIGN TRADE

Chapter I—Bureau of the Census, Department of Commerce

[Foreign Commerce Statistical Decision 73]

PART 30—FOREIGN TRADE STATISTICS

BAGGAGE AND PERSONAL EFFECTS OF TRAVELERS; SEA, SHIP, AND PLANE STORES, SUPPLIES, EQUIPMENT, AND DUNNAGE OF DEPARTING VESSELS AND PLANES

Pursuant to section 4 of the Administrative Procedure Act, approved June 11, 1946 (60 Stat. 237, 5 U. S. C. 1001-1011, as amended), the Foreign Commerce Statistical Decision indicated below is of such a nature that preliminary notice and hearing are deemed unnecessary. This decision is therefore made effective immediately:

1. Section 30.47 is divided into paragraphs (a) and (b) and amended to read as follows:

§ 30.47 *Baggage and personal effects; tools of trade; crew's effects; contents of diplomatic pouches.* (a) No export declarations are required for the following classes of commodities not shipped as cargo under a bill of lading nor covered by an Office of International Trade, Department of Commerce, validated license:

(1) *Baggage and personal effects*, accompanied or unaccompanied, of persons leaving the United States, except members of crews on vessels and aircraft, such as—

(i) *Personal effects.* Usual and reasonable kinds and quantities of wearing apparel, articles of personal adornment, toilet articles, medicinal supplies, food, souvenirs, games, and similar personal effects, and their containers.

(ii) *Household effects.* Usual and reasonable kinds and quantities of furniture, household effects, household furnishings, and their containers.

(iii) *Vehicles.* Usual and reasonable kinds and quantities of vehicles, such as passenger cars, station-wagons, trucks, trailers, motorcycles, bicycles, tricycles, perambulators, and their containers.

Provided, That the above-indicated personal effects, household effects, and vehicles (a) shall include only such articles as are owned by such person or members of his immediate family; (b) shall be in his possession at the time of or prior to his departure from the United States for a foreign country; (c) are necessary and appropriate for the use of such person or his immediate family; (d) are intended for his use or the use

of his immediate family; and (e) are not intended for sale.

(2) Tools of trade of persons leaving the United States covering usual and reasonable kinds and quantities of implements, instruments and tools of trade, occupation or employment, and their containers: *Provided*, That the above indicated tools of trade (i) shall include only such articles as are owned by such person; (ii) shall be in his possession at the time of or prior to his departure from the United States for a foreign country; (iii) are necessary and appropriate and intended for the personal use of such person; and (iv) are not intended for sale.

(3) Crew's effects of usual and reasonable kinds and quantities of wearing apparel, articles of personal adornment, medical supplies, toilet articles, food, souvenirs, games, hand tools, and similar personal effects and their containers of members of crews on exporting carriers: *Provided*, That such commodities are (i) owned by such crew member; (ii) are necessary and appropriate for his use or that of his immediate family; (iii) are intended for his use or that of his immediate family; and (iv) are not intended for sale.

Export declarations are required for the above classes of commodities when shipped as cargo under a bill of lading. Declarations are also required in all cases where the Office of International Trade requires the filing of a validated export license.

(b) No export declarations are required for the contents of diplomatic pouches sent from the United States to foreign countries.

2. Section 30.49 (b) and (c) are deleted; § 30.49 (a) is amended and new paragraph (b) and (c) added to read as follows:

§ 30.49 *Sea stores, ship and plane stores, supplies, and equipment; dunnage.* (a) No export declarations are required for the following classes of commodities not shipped as cargo under a bill of lading nor covered by an Office of International Trade, Department of Commerce, validated license:

Sea stores, ship's stores, supplies, and equipment for departing vessels, of usual and reasonable kinds and quantities of (1) bunker fuel, (2) deck, engine and steward department stores, provisions and supplies for both port and voyage requirements, (3) medicinal and surgical supplies, (4) food stores, (5) slop chest articles, and (6) saloon stores or supplies for use or consumption on board during the outgoing and any immediate return voyage, and not intended for unloading in a foreign country; and of usual and reasonable kinds and quantities of equipment and spare parts for permanent use on the vessel when necessary for proper operation of such vessel and not intended for unloading in a foreign country.

(b) No export declarations are required for the following classes of commodities not shipped as cargo under a bill of lading nor covered by an Office of International Trade, Department of Commerce, validated license:

Plane stores, supplies, and equipment for departing planes, of usual and rea-

sonable kinds and quantities of (1) fuel, (2) deck, engine, and steward department stores, provisions and supplies, (3) medicinal and surgical supplies, (4) food stores, and (5) saloon stores or supplies for use or consumption during the outgoing trip of such planes and any immediate return trip scheduled, and not intended for unloading in a foreign country; and of usual and reasonable kinds and quantities of equipment and spare parts when necessary for the proper operation of such planes, and not intended for unloading in a foreign country.

(c) No export declarations are required for dunnage of usual and reasonable kinds and quantities necessary and appropriate to stow or secure cargo on the outgoing or any immediate return voyage of an exporting carrier, when exported solely for use as dunnage, not intended for unloading in a foreign country, and not exported under a bill of lading nor covered by an Office of International Trade, Department of Commerce, validated license.

Export declarations are required for the above classes of commodities under paragraphs (a), (b), and (c) of this section when shipped as cargo under a bill of lading. Declarations are also required in all cases where the Office of International Trade requires the filing of a validated export license.

(R. S. 161; 5 U. S. C. 22. Interpret or apply R. S. 335, as amended, 336, as amended, 337, as amended, 4200, as amended, sec. 1, 18 Stat. 352, as amended, sec. 1, 27 Stat. 197, as amended, 32 Stat. 172, as amended, sec. 7, 44 Stat. 572, as amended, sec. 1, 52 Stat. 8; 15 U. S. C. 173, 174, 176, 176a, 177, 178, 46 U. S. C. 92, 95, 49 U. S. C. 177)

[SEAL]

ROY V. PEEL,
Director,
Bureau of the Census.

Approved: May 22, 1950.

CHARLES SAWYER,
Secretary of Commerce.

[F. R. Doc. 50-4484; Filed, May 25, 1950;
8:48 a. m.]

TITLE 16—COMMERCIAL PRACTICES

Chapter I—Federal Trade Commission

[Docket 5477]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

MONARCH SALES CO. ET AL.

Subpart—Advertising falsely or misleadingly: § 3.30 *Composition of goods*; § 3.75 *Free goods or services*; § 3.135 *Nature, product*. Subpart—Offering unfair, improper and deceptive inducements to purchase or deal: § 3.1955 *Free goods*. Subpart—Securing agents or representatives falsely or misleadingly: § 3.2165 *Terms and conditions*. Subpart—Using or selling lottery devices: § 3.2480 *In merchandising*. In connection with the offering for sale, sale and distribution in commerce, of cameras, fountain pens, electric razors, billfolds, or any other article of merchandise, (1) supplying to or placing in the hands of others push or pull cards, punch boards, or other de-

vices, either with merchandise or separately, which said push or pull cards, punch boards, or other devices, are to be used, or may be used, in the sale or distribution of the respondents' merchandise, or any other merchandise, to the public by means of a game of chance, gift enterprise or lottery scheme; (2) selling or otherwise disposing of any merchandise by any method or sales plan involving the use of a game of chance, gift enterprise or lottery scheme; (3) using the words "gift" or "free", or any other word or term expressly or impliedly importing a like meaning, in advertising, to designate, describe or refer to any article of merchandise which is not in fact a gift or gratuity, or which is not given without requiring the purchase of other merchandise or the performance of some service inuring, directly or indirectly, to the benefit of the respondents; (4) representing, directly or by implication, that any camera which is not adapted to the successful taking, under normal conditions, of color pictures, is a color camera; (5) representing, directly or by implication, that billfolds, or other articles, made in whole or in part of substance other than leather are made of leather; or, (6) misrepresenting in any manner the value, quality, condition or characteristics of any article offered as a premium, prize, commission, or compensation, for selling the respondents' products; prohibited.

(Sec. 6, 38 Stat. 722; 15 U. S. C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended; 15 U. S. C. 45) [Cease and desist order, Monarch Sales Company et al., Docket 5477, March 20, 1950]

In the Matter of Monarch Sales Company, a Corporation, and Ralph E. Stolkin, Ruth M. Stolkin and Mary Reid, Individuals and Officers of Monarch Sales Company

This proceeding having been heard by the Federal Trade Commission upon the complaint of the Commission, the respondents' answer, testimony and other evidence in support of and in opposition to the allegations of the complaint introduced before a trial examiner of the Commission theretofore duly designated by it, the recommended decision of the trial examiner, and briefs of counsel (oral argument not having been requested); and the Commission having made its findings as to the facts and its conclusion that the respondents have violated the provisions of the Federal Trade Commission Act:

It is ordered, That the respondent, Monarch Sales Company, a corporation, and its officers, and the respondents, Ralph E. Stolkin, and Ruth M. Stolkin, and said respondents' agents, representatives and employees, directly or through any corporate or other device, in connection with the offering for sale, sale or distribution in commerce, as "commerce" is defined in the Federal Trade Commission Act, of cameras, fountain pens, electric razors, billfolds, or any other article of merchandise, do forthwith cease and desist from:

1. Supply to or placing in the hands of others push or pull cards, punch boards, or other devices, either with merchandise or separately, which said

push or pull cards, punch boards, or other devices, are to be used, or may be used, in the sale or distribution of the respondents' merchandise, or any other merchandise, to the public by means of a game of chance, gift enterprise or lottery scheme.

2. Selling or otherwise disposing of any merchandise by any method or sales plan involving the use of a game of chance, gift enterprise or lottery scheme.

3. Using the words "gift" or "free", or any other word or term expressly or impliedly importing a like meaning, in advertising, to designate, describe or refer to any article of merchandise which is not in fact a gift or gratuity, or which is not given without requiring the purchase of other merchandise or the performance of some service inuring, directly or indirectly, to the benefit of the respondents.

4. Representing, directly or by implication, that any camera which is not adapted to the successful taking, under normal conditions, of color pictures, is a color camera.

5. Representing, directly or by implication, that billfolds, or other articles, made in whole or in part of substance other than leather are made of leather.

6. Misrepresenting in any manner the value, quality, condition or characteristics of any article offered as a premium, prize, commission, or compensation, for selling the respondents' products.

It is further ordered, For reasons appearing in the Commission's findings as to the facts in this proceeding, that the complaint herein be, and it hereby is, dismissed as to the respondent Mary Reid.

It is further ordered, That the respondents, Monarch Sales Company, Ralph E. Stolkin and Ruth M. Stolkin, shall, within sixty (60) days after service upon them of this order, file with the Commission a report in writing setting forth in detail the manner and form in which they have complied with this order.

Issued: March 20, 1950.

By the Commission.

[SEAL]

D. C. DANIEL,
Secretary.

[F. R. Doc. 50-4483; Filed, May 25, 1950;
8:48 a. m.]

[Docket 5579]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

F. & V. MANUFACTURING CO., INC.

Subpart—Discriminating in price under section 2, Clayton Act, as amended; Price discrimination under 2 (a): § 3.715 Charges and price differentials; § 3.725 Cumulative quantity discounts and schedules. In or in connection with the sale and distribution in commerce, of jewelry products, directly or indirectly discriminating in the price of such products by charging, accepting, or receiving from different purchasers of such products of like grade and quality net

prices which differ as much as, or more than, 10 percent of the highest of such net prices; prohibited, subject to the provision, however, that the foregoing shall not be construed to prevent the respondent from defending any alleged violation of this order by showing that different prices make only due allowance for differences in the cost of manufacture, sale, or delivery resulting from differing methods or quantities in which the products were sold or delivered.

(Sec. 6, 38 Stat. 722; 15 U. S. C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended; 15 U. S. C. 45) [Cease and desist order, F. & V. Manufacturing Company, Inc., Docket 5579, March 14, 1950]

This proceeding having been heard by the Federal Trade Commission upon the complaint of the Commission, the respondent's answer thereto, and a stipulation as to the facts entered into by and between counsel for the respondent and the Chief Trial Counsel of the Commission, which stipulation provides, among other things, that without further evidence or other intervening procedure the Commission may proceed upon the complaint, answer and stipulation to make its report, stating its findings as to the facts, including inferences which it may draw from the facts admitted in the stipulation, and its conclusion based thereon, and enter its order disposing of this proceeding (the filing of briefs and presentation of oral arguments having been expressly waived); and the Commission having made its findings as to the facts and its conclusion that the respondent has violated subsection (a) of section 2 of the act of Congress entitled "An Act to supplement existing laws against unlawful restraints and monopolies, and for other purposes," approved October 15, 1914 (the Clayton Act), as amended by the Robinson-Patman Act, approved June 19, 1936:

It is ordered, That the Respondent, F. & V. Manufacturing Company, Inc., a corporation and its officers, representatives, agents, and employees, directly or through any corporate or other device, in or in connection with the sale or distribution in commerce, as "commerce" is defined in the aforesaid Clayton Act, as amended, of jewelry products, do forthwith cease and desist from:

Directly or indirectly discriminating in the price of jewelry products by charging, accepting, or receiving from different purchasers of such products of like grade and quality net prices which differ as much as, or more than, 10% of the highest of such net prices; *Provided, however,* That the foregoing shall not be construed to prevent the respondent from defending any alleged violation of this order by showing that different prices make only due allowance for differences in the cost of manufacture, sale, or delivery resulting from differing methods or quantities in which the products were sold or delivered.

It is further ordered, That the respondent shall, within sixty (60) days after service upon it of this order, file with the Commission a report in writing, setting forth in detail the manner and

form in which it has complied with this order.

Issued: March 14, 1950.

By the Commission.

[SEAL]

D. C. DANIEL,
Secretary.

[F. R. Doc. 50-4482; Filed, May 25, 1950;
8:48 a. m.]

TITLE 18—CONSERVATION OF POWER

Chapter I—Federal Power Commission

Subchapter C—Accounts, Federal Power Act

[Docket No. R-111; Order 153]

PART 101—UNIFORM SYSTEM OF ACCOUNTS PRESCRIBED FOR CLASS A AND CLASS B PUBLIC UTILITIES AND LICENSEES

MISCELLANEOUS AMENDMENTS

MAY 18, 1950.

In the matter of amendment of Balance Sheet Accounts 100.1, 100.2, 100.4, 100.6, and 265; Electric Plant Account 393; and Instruction 15, Electric Plant Accounts, of Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act.

In this proceeding the Commission has under consideration amendment of its uniform system of accounts prescribed for public utilities and licensees, pertaining to the accounting for donations or contributions to licensees in aid of construction, by eliminating § 101.393 *Donations in aid of construction; credit*, and by amending §§ 101.265 *Contributions in aid of construction*; 101.100:1 *Electric plant in service*; 101.100:2 *Electric plant leased to others*; 101.100:4 *Electric plant held for future use*; 101.100:6 *Electric plant in process of reclassification*; and 101.3-15, *Common utility plant*, of Part 101, Uniform System of Accounts Prescribed for Class A and B Public Utilities and Licensees, Subchapter C—Accounts, Federal Power Act, Chapter I of Title 18, Code of Federal Regulations.¹

Notice of the proposed amendments was given by mailing a copy thereof to each public utility and licensee subject to the provisions of the System of Accounts and Federal Power Act, and to interested State and Federal agencies, and by publication in the FEDERAL REGISTER on December 2, 1948 (13 F. R. 7367).

In giving notice of the proposed amendments, the Commission invited all interested persons to submit data, views and comments. Only three parties availed themselves of this opportunity. The Public Utilities Commission of Cal-

¹ Sections 101.100:1, 101.100:2, 101.100:4, 101.100:6, 101.265, 101.3-15, and 101.393 of 18 CFR correspond to Balance Sheet Accounts 100.1, 100.2, 100.4, 100.6, and 265, Electric Plant Accounts Instruction 15, and Electric Plant Account 393, respectively, appearing at pages 18, 19, 36, 52, and 83 of the Commission's pamphlet publication of its Uniform System of Accounts Prescribed for Public Utilities and Licensees subject to the provisions of the Federal Power Act, effective January 1, 1937, as amended.

fornia, by letter dated December 30, 1948, advised that the proposed amendments "are desirable". The South Carolina Public Service Authority, holder of a license issued by the Commission for the Santee-Cooper Project (Project No. 199), located in South Carolina, objected to the proposed amendments unless they are revised "so as to make it clear that the licensee may show PWA, WPA and FWA grants as capital surplus" but did not object to the proposal permitting the inclusion of the donations in the cost of plant to be depreciated. The Public Service Commission of New York objected to the proposed amendments on the ground that donations should not be included in the cost of plant, and suggested that the Federal Power Commission defer action on the proposals until the Committee on Statistics and Accounts of the National Association of Railroad and Utilities Commissioners which, it stated, was planning to consider the matter of treatment of donations in aid of construction, had met and made its final recommendation. Neither objector requested that a hearing be held on the proposed amendments.

At a meeting held in Buffalo, New York, on July 12, 1949, the Committee on Statistics and Accounts, referred to by the New York Commission, approved the accounting proposed in these amendments.

The proposed amendments are designed to provide that donations to licensed projects be accounted for in accordance with generally accepted accounting principles and practices and to insure the inclusion of such donations in the outlay for depreciable property which is subject to depreciation, and to eliminate from certain accounts references therein to Account 393. Their adoption would make clear that the full outlay for depreciable electric plant in service is subject to depreciation, without deduction for contributions in aid of construction, but would not affect the determination of cost or net investment as defined in section 3 (13) of the Federal Power Act. (See Account 503, "Depreciation", 18 CFR 101.503.)

Upon consideration of the proposed amendments, the purposes thereof, and the responses referred to above, the Commission finds:

(1) The proposed amendments represent matters of practice or procedure which do not require a hearing under section 4 (a) of the Administrative Procedure Act.

(2) The proposed amendments are necessary or appropriate for the purpose of administration of the Federal Power Act.

The Commission, acting pursuant to authority granted by the Federal Power Act, particularly sections 301 (a), 302, and 309 thereof (49 Stat. 854, 855, 858; 16 U. S. C. 825, 825a, 825h), orders:

1. Section 101.393 is eliminated.

2. Section 101.265 (Balance Sheet Account 265) be and it hereby is amended to read as follows:

§ 101.265 Contributions in aid of construction. (a) This account shall include donations or contributions in cash, services or property from States, municipalities or other governmental agencies, individuals, and others for construction purposes.

(b) The credits to this account shall not be transferred to surplus account or to any other account without the approval of the Commission.

(c) The records supporting the entries to this account shall be so kept that the utility can furnish information as to the purpose of each donation, the conditions, if any, upon which it was made, and the amount of donations from (1) States, (2) municipalities, (3) customers, and (4) others.

(d) This account shall be divided as follows: 101.265:1 Contributions in Aid of Construction—General, 101.265:2 Contributions in Aid of Construction—Federal. Account 265:1 shall include all the donations to the various utility departments except those which are made in respect to a licensed project. Account 265:2 shall be kept only by licensees. There shall be included therein donations from States, municipalities, individuals or others which have been expended for plant, or which are included in the plant accounts, of a licensed project, referred to in section 3, subsection (13) of the Federal Power Act, 49 Stat. 839; 16 U. S. C. 796 (13). This treatment shall not affect the determination of actual legitimate original cost or net investment in accordance with the act.

(e) Account 265:1 shall be further subdivided according to departments (electric, gas, etc.) of the utility.

NOTE A: There shall not be included in these accounts advances for construction which are ultimately to be repaid wholly or in part. Such advances shall be credited to Account 241, Customers' Advances for Construction.

3. Section 101.100:1 (a) be and the same is hereby amended by striking the words "and 393" and by inserting the word "and" immediately preceding the number "392".

4. Sections 101.100:2 (b), 101.100:4 (b), 101.100:6, and 101.3-15 (c), be and the same are hereby amended by striking "393" and inserting in lieu thereof "392".

5. The amendments prescribed by this order shall become effective July 1, 1950.

6. The Secretary of the Commission shall cause prompt publication of this order to be made in the FEDERAL REGISTER.

(Sec. 309, 49 Stat. 858; 16 U. S. C. 825h. Interpret or apply secs. 3, 4, 41 Stat. 1063, 1065, as amended, secs. 301, 304, 49 Stat. 854, 855; 16 U. S. C. 796, 797, 825, 825c)

Date of issuance: May 25, 1950.

By the Commission.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 50-4472; Filed, May 25, 1950;
8:50 a. m.]

TITLE 22—FOREIGN RELATIONS

Chapter I—Department of State

[Dept. Reg. 108.107]

PART 2—FEES FOR SERVICES

PHOTOSTATIC REPRODUCTION OF PAPERS OF AN UNOFFICIAL CHARACTER

Under the authority contained in R. S. 161 (5 U. S. C. 22), Part 2, relating to the

payment of fees for photostatic reproduction of papers of an unofficial character, is hereby rescinded.

This rescission shall become effective immediately upon publication in the FEDERAL REGISTER.

For the Secretary of State.

W. D. WRIGHT,
Director,
Office of Operating Facilities.

MAY 22, 1950.

[F. R. Doc. 50-4510; Filed, May 25, 1950;
8:50 a. m.]

TITLE 24—HOUSING AND HOUSING CREDIT

Chapter II—Federal Housing Administration, Housing and Home Finance Agency

Subchapter C—Mutual Mortgage Insurance

PART 222—MUTUAL MORTGAGE INSURANCE; RIGHTS AND OBLIGATIONS OF MORTGAGEE UNDER INSURANCE CONTRACT

TERMINATION OF CONTRACT OF INSURANCE

Section 222.17 (a) (2) is amended by striking the period at the end thereof and adding the following: "And Provided further, That this subparagraph shall not be applicable to any participation in a mortgage by two banks or trust companies under an agreement which provides that one of the participants shall be the mortgagee of record under the contract of mortgage insurance and that the Federal Housing Commissioner shall be under no obligation to recognize or deal with the other participant with respect to the obligations of the mortgagee under the contract of insurance or the rights of the mortgagee to obtain the benefits of the contract of insurance."

(Sec. 211, as added by sec. 3, 52 Stat. 23; 12 U. S. C. 1715b)

Issued at Washington, D. C., this 22d day of May 1950.

[SEAL] FRANKLIN D. RICHARDS,
Federal Housing Commissioner.

[F. R. Doc. 50-4485; Filed, May 25, 1950;
8:49 a. m.]

TITLE 33—NAVIGATION AND NAVIGABLE WATERS

Chapter II—Corps of Engineers, Department of the Army

PART 203—BRIDGE REGULATIONS

MISCELLANEOUS AMENDMENTS

Pursuant to the provisions of section 5 of the River and Harbor Act of August 18, 1894 (28 Stat. 362; 33 U. S. C. 499), paragraph (b) of § 203.165 and paragraphs (a), (f), (h), (i) and (j) of § 203.245 are amended to read as follows:

§ 203.165 Newton Creek, N. Y. * * *

(b) City of New York highway bridge across East Branch at Grand Street. The draw of this bridge shall be opened promptly, upon signal, for the passage of all vessels unable to pass under the closed bridge at any time, day or night, except between 6:45 and 7:00 a. m., 7:15

and 7:30 a. m., 7:45 and 8:00 a. m., 4:30 and 4:45 p. m., and 5:00 and 5:15 p. m. on all days other than Sundays and holidays.

§ 203.245 *Navigable waters discharging into the Atlantic Ocean south of and including Chesapeake Bay and into the Gulf of Mexico, except the Mississippi River and its tributaries and outlets; bridges where constant attendance of draw tenders is not required.* (a) The owners of or agencies controlling certain bridges will not be required to keep draw tenders in constant attendance. The bridges to which this section applies are listed, and the special regulations applicable in each case are set forth, in paragraphs (f) to (j), inclusive, of this section. At all times not covered by the regulations in this section, and in all other respects, the regulations contained in § 203.240 shall govern the operation of these bridges.

(f) *Waterways discharging into Chesapeake Bay*—(1) Susquehanna River, Md.; The Pennsylvania Railroad Company bridge at Perryville. At least 24 hours' advance notice required.

(2) Bush River, Md.; The Pennsylvania Railroad Company bridge at Bush River. From June 1 to September 30, inclusive, the draw will be required to be opened not more than two times each day on Saturdays and Sundays only between 10:00 a. m. and 5:00 p. m., on receipt of at least 24 hours' advance notice from the duly authorized representative of the Bush River Boat Club. At all other times the draw need not be opened for the passage of vessels. The notice posted in accordance with paragraph (d) of this section shall state exactly how the representative of the Bush River Boat Club may be reached.

(3) Chester River, Md.; Maryland State Roads Commission bridge at Crumpton. Between sunrise and sunset from November 1 to March 31, inclusive, at least six hours' advance notice required. Between sunset and sunrise during this period the draw need not be opened for the passage of vessels.

(4) Dorsey's Creek, Md.; Maryland State Roads Commission bridge and Baltimore and Annapolis Railroad Company bridge at Annapolis. At least five hours' advance notice required.

(5) Weems Creek, Md.; Anne Arundel County highway bridge at West Annapolis. From October 1 to April 30, inclusive, and between sunset and sunrise from May 1 to September 30, inclusive, at least five hours' advance notice required.

(6) Choptank River, Md.; Baltimore and Eastern Railroad Company bridge at Denton. Between 9:00 a. m. and 3:00 p. m., at least eight hours' advance notice required. Between 3:00 p. m. and 9:00 a. m. the draw need not be opened for the passage of vessels.

(7) Marshyhope Creek, Md.; Maryland State Roads Commission bridge at Brookview. Between sunrise and sunset, at least six hours' advance notice required. Between sunset and sunrise the draw need not be opened for the passage of vessels.

(8) Broad Creek River, Del.; The Pennsylvania Railroad Company bridge at Laurel. Between 12:00 noon and 1:00 p. m., and between 4:00 p. m. and 7:00 a. m., and at all times on Saturdays and Sundays and on New Year's Day, Washington's Birthday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day, and the Monday following any of the foregoing holidays which may fall on a Sunday, at least four hours' advance notice required: *Provided*, That any notice is sufficient if given directly to the draw tender while on duty.

(9) Neale Sound, Md.; Maryland State Roads Commission bridge between Cobb Island and Cobb Neck. Between sunset and sunrise the draw need not be opened for the passage of vessels.

(10) Pocomoke River, Md.; Maryland State Roads Commission bridge at Snow Hill. At least five hours' advance notice required.

(11) Onancock River (Warrington Branch), Va.; highway at Onancock. At least three hours' advance notice required.

(12) Urbanna Creek, Va.; Middlesex County highway bridge at Urbanna. On Sundays and between sunset and sunrise on all other days from September 16 to May 31, inclusive, and between 9:30 p. m. and sunrise daily from June 1 to September 15, inclusive, the draw need not be opened for the passage of vessels.

(13) Cat Point Creek, Va.; Virginia Department of Highways bridge near Warsaw. At least four hours' advance notice required.

(14) Elizabeth River, Eastern Branch, Va.; City of Norfolk highway bridge (Camptella Bridge) at Norfolk. Between 7:35 a. m. and 7:50 a. m., on week days only, the draw need not be opened except for the passage of tugs with tows.

(15) Elizabeth River, Western Branch, Va.; Virginia Department of Highways bridge at Hodges Ferry. At least eight hours' advance notice required.

(16) Baines Creek, Va.; Atlantic Coast Line Railroad Company bridge at Portsmouth. At least 24 hours' advance notice required.

(17) Nansemond River, Western Branch, Va.; Virginia Department of Highways bridge at Reids Ferry. At least eight hours' advance notice required.

(18) Appomattox River, Va.; Seaboard Air Line Railroad Company bridge near Hopewell. Between 6:00 p. m. and 6:00 a. m., at least 30 minutes' advance notice required.

(h) *Waterways discharging into Atlantic Ocean south of Charleston*—(1) Edisto River, S. C.; Seaboard Air Line Railway Company bridge near Fenwick. At least 24 hours' advance notice required.

(2) Ashepoo River, S. C.; South Carolina State Highway Department bridge at Brickyard Ferry near Bennetts Point. At least 24 hours' advance notice required. Any vessel navigating Ashepoo River with the intention of making repeated trips shall notify the authorized representative of the owner of or agency controlling the bridge of the expected frequency of such trips. The bridge shall then be maintained in readiness to open promptly upon signal from the vessel without any further notice. Repeated trips shall be understood to mean trips not more than 24 hours apart.

(3) Ashepoo River, S. C.; Seaboard Air Line Railway Company bridge near Fenwick. At least 96 hours' advance notice required. *Provided*, That a draw tender shall be placed in constant attendance on 10 days' notice in writing from the District Engineer, Corps of Engineers.

(4) Harbor River, a tidal estuary in St. Helena Sound, S. C.; South Carolina State Highway Department bridge on State Highway No. 285 at Hunting Island. At least 24 hours' advance notice required.

(5) Combahee River, S. C.; Seaboard Air Line Railway Company bridge near Wiggins and South Carolina State Highway Department bridge near Sheldon. At least 12 hours' advance notice required.

(6) North Wimbee Creek, S. C.; Seaboard Air Line Railway Company bridge near Lobeco. At least 24 hours' advance notice required.

(7) Coosaw River (Whale Branch), S. C.; South Carolina State Highway Department bridge on State Highway No. 28 between Beaufort and Yemassee near Lobeco. From 8:00 p. m., Saturday to 6:00 a. m., Monday, and from 8:00 p. m., to 6:00 a. m., on all other days, at least 24 hours' advance notice required.

(8) Battery Creek, S. C.; South Carolina State Highway Department bridge between Beaufort and Parris Island. At least 24 hours' advance notice required.

(9) Broad River, S. C.; Seaboard Air Line Railway Company bridge near Whale Branch. At least 24 hours' advance notice required.

(10) Ogeechee River, Ga.; All drawbridges. At least 24 hours' advance notice required.

(11) Altamaha River, Oconee River, and Ocmulgee River, Ga.; all drawbridges. At least 24 hours' advance notice required.

(12) Satilla River, Ga.; State Highway Department of Georgia bridge near Burnt Fort. At least 24 hours' advance notice required.

(13) Nassau Sound, Fla.; Fernandina Port Authority bridge on Toll Road No. 105 between Fernandina and Jacksonville. From one hour after sunset to one hour before sunrise, the times of sunset and sunrise being as published by the United States Hydrographic Office for latitude 30° north, the draw need not be opened for the passage of vessels.

(14) Clapboard Creek and Broward River (Cedar Creek), Fla. Bridges on Heckscher Drive. At least 12 hours' advance notice required.

(15) St. Johns River, Fla.; State Road Department of Florida bridge (Acosta Bridge) between Riverside Avenue viaduct, Jacksonville, and Miami Road, South Jacksonville. Between 7:30 a. m., and 9:00 a. m., and between 4:30 p. m., and 6:00 p. m., on all days other than Sundays and legal holidays, the draw need not be opened for the passage of vessels; *Provided*, That the draw shall be opened at any time for the passage of a vessel in an emergency involving danger to life or property, which shall be indicated by four blasts of a whistle, horn, or megaphone.

(16) St. Johns River, Fla.; Florida East Coast Railway Company bridge at Cook's Ferry. At least eight hours' advance notice required.

(17) Jupiter (Loxahatchee) River, Fla.; Florida East Coast Railway Company bridge at Jupiter. Between 7:00 p. m., and 7:00 a. m., at least three hours' advance notice required.

(18) Kissimmee River, Fla.; State Road Department of Florida bridge seven miles above mouth near Okeechobee. At least 24 hours' advance notice required, except during a hurricane alert issued by the United States Weather Bureau affecting the area adjacent to Lake Okeechobee and Kissimmee River when a draw tender shall be constantly on duty and the bridge opened at any time for the passage of vessels giving the usual signal.

(19) Kissimmee River, Fla.; Seaboard Air Line Railway Company bridge near Fort Bassenger. At least 24 hours' advance notice required.

(i) *Waterways discharging into Gulf of Mexico east of Mississippi River*—(1) Caloosahatchee Canal, Fla.; Atlantic Coast Line Railroad Company bridge at Moore Haven. Between 10:00 p. m., and 6:00 a. m., the draw need not be opened for the passage of vessels.

(16) Alabama River, Ala.; St. Louis-San Francisco Railway Company bridge at Yellow Bluff, near Coy. At least 48 hours' advance notice required.

(17) Coosa River, Ala.; Seaboard Air Line Railway Company bridge at Lock. At least 24 hours' advance notice required.

(18) Coosa River, Ala.; Louisville and Nashville Railroad Company bridge at Gadsden. At least six hours' advance notice required.

(19) Three Mile Creek, Ala.; State of Alabama Highway Department bridge at Mobile. Between 7:00 a. m., and 9:00 a. m., and between 4:30 p. m., and 6:30 p. m., daily the draw need not be opened for the passage of vessels. At all other times, at least 12 hours' advance notice required.

(20) Three Mile Creek, Ala.; Southern Railway Company bridge at Mobile. On Sundays and between 8:30 p. m., and 4:30 a. m., on all other days the draw need not be opened for the passage of vessels except in the event of an emergency. Whenever, in the event of an emergency, a vessel is required to pass through the drawspan on Sunday or between 8:30 p. m., and 4:30 a. m., the draw shall be opened promptly upon receipt of notice by the draw tender who is domiciled in the immediate vicinity of the bridge. The notice posted in accordance with paragraph (d) of this section shall state exactly how the draw tender may be reached.

(21) West Pearl River, La.; New Orleans and Northeastern Railroad Company bridge at Pearl River Station. At least six hours' advance notice required.

(22) Bayou Lacombe, La.; Louisiana Department of Highway bridge at Lacombe. At least 48 hours' advance notice required.

(23) Bayou Colvell, La.; Louisiana Department of Highway bridge near Port Vincent. At least 48 hours' advance notice required.

(j) *Waterways discharging into Gulf of Mexico west of Mississippi River*—(1) Bayou Lafourche, La.; Texas and New Orleans Railroad Company bridge at Lafourche. Between 5:00 p. m., Friday and 8:00 a. m., Monday, and between 5:00 p. m., and 8:00 a. m., on all other days, at least 24 hours' advance notice required.

[Regs. May 2, 1950, 823.01-ENGWO] (28 Stat. 362; 33 U. S. C. 499)

[SEAL] EDWARD F. WITSELL,
Major General, U. S. Army,
The Adjutant General.

[F. R. Doc. 50-4481; Filed, May 25, 1950; 8:47 a. m.]

TITLE 39—POSTAL SERVICE

Chapter I—Post Office Department

PART 127—INTERNATIONAL POSTAL SERVICE: POSTAGE RATES, SERVICE AVAILABLE, AND INSTRUCTIONS FOR MAILING

GREECE (INCLUDING CRETE AND DODECANESE ISLANDS)

In § 127.269 *Greece (including Crete and Dodecanese Islands)* (39 CFR 127.269) amend subdivision (iii) of paragraph (c) (2) to read as follows:

(iii) When a relief parcel is presented for mailing under these regulations the words "U. S. A. Gift Parcel" shall be conspicuously endorsed by the mailer on the address side of the parcel and on the customs declaration. The use of the words "U. S. A. Gift Parcel" will be a certification by the mailer that the provisions of the ECA regulations have been met. If the parcels prove to be undeliverable as addressed and the senders have not specified an alternate addressee or requested return in case of nondelivery by means of an appropriate endorsement on the customs declaration and dispatch note, the parcel will be turned over to the Greek Red Cross.

(R. S. 161, 396, secs. 304, 309, 42 Stat. 24, 25; 5 U. S. C. 22, 369; and the terms of postal conventions and agreements entered into pursuant to R. S. 398, 48 Stat. 943; 5 U. S. C. 372)

[SEAL] V. C. BURKE,
Acting Postmaster General.

[F. R. Doc. 50-4486; Filed, May 25, 1950; 8:49 a. m.]

PART 127—INTERNATIONAL POSTAL SERVICE: POSTAGE RATES, SERVICE AVAILABLE, AND INSTRUCTIONS FOR MAILING

MISCELLANEOUS AMENDMENTS

Correction

In Federal Register Document No. 50-4385, appearing in the issue of Wednesday, May 24, 1950, at page 3151, "§ 127.28a" should read "§ 127.286a" in the amended headnote.

PROPOSED RULE MAKING

FEDERAL POWER COMMISSION

[18 CFR, Parts 201, 204]

[Docket No. R-118]

UNIFORM SYSTEM OF ACCOUNTS FOR NATURAL GAS COMPANIES

NOTICE OF PROPOSED RULE MAKING

MAY 3, 1950.

Amendment of Uniform System of Accounts prescribed for Natural Gas Companies subject to the provisions of the Natural Gas Act.

1. Notice is hereby given of proposed rule making in the above-entitled matter.

2. It is proposed to amend, effective January 1, 1951, Part 201—Uniform System of Accounts for Natural Gas Companies—and Part 204—Application of Uniform System of Accounts to Class C and Class D Natural Gas Companies, of Subchapter F—Accounts, Natural Gas Act, of Chapter I—Federal Power Commission, Title 18—Conservation of Power, of the Code of Federal Regulations, to prescribe therein the changes summarized in the accompanying Attachment No. 1 hereto, and set forth in accompanying Attachments Nos. 2 and 3 hereto.

3. The aforesaid Part 201 of said title and code corresponds to, and appears at, pages 1-135 of the Commission's pamphlet publication of its Uniform System of Accounts prescribed for Natural Gas Companies subject to the provisions of the Natural Gas Act; effective January 1, 1940. The aforesaid Part 204 of said title and code corresponds to Appendix II contained in said pamphlet publication and appears at pages 155-171 thereof. The said Uniform System of Accounts was prescribed by Commission Order No. 69, adopted November 3, 1939, effective January 1, 1940, and was contained in the codification and reissuance of the Commission's general rules promulgated by Commission Order No. 141, adopted December 11, 1947, effective January 1, 1948 (12 F. R. 8604).

4. Important developments in the natural gas industry since the adoption in 1939 of the Uniform System of Accounts and the experience of the Commission over the past ten years indicate the need for certain amendments. Among the changes indicated as needed are: (a) Provision of accounting for inventories of gas stored underground and account classifications for storage plant and expenses; (b) relocation and better accounting for products extraction operations; and (c) relocation from production expenses of credits for gas used by the utility. The need for making these changes affords the opportunity also for making a number of other changes designed to improve the plant and expense classifications of the System of Accounts. A summary of the proposed changes is attached hereto as Attachment No. 1.

5. The proposed amendments have been reviewed several times by the Committee on Statistics and Accounts of the

National Association of Railroad and Utilities Commissioners, and by a special subcommittee of the American Gas Association, working in cooperation with Federal Power Commission representatives. Consideration has been given to numerous suggestions received from these committees.

6. In formulating the proposed provisions relative to inventories of gas stored underground, valuable suggestions have been received from the special AGA subcommittee and the NARUC Committee. Among the problems considered are: (a) The cost basis of gas stored where such gas is drawn from pipe lines transporting both purchased gas and gas from a company's own production, or where gas is made available for storage at one point on a company's system by receipts at another point, and (b) the basis of balance sheet classification of stored gas inventories as between current assets and fixed investment. It is believed these proposed requirements are appropriate and necessary for the administration of the Natural Gas Act.

7. The accompanying proposed amendments to the Commission's Uniform System of Accounts for Natural Gas Companies are proposed to be issued under authority granted the Federal Power Commission by the Natural Gas Act, as amended, particularly Sections 8, 10 and 16 thereof (52 Stat. 821, 825, 826, and 830; 15 U. S. C. 717g, 717i and 717o).

8. Any interested person may submit to the Federal Power Commission, Washington 25, D. C., not later than June 15, 1950, data, views and comments in writing concerning the proposed amendments. An original and nine copies should be filed of any such submittals. The Commission will consider these written submittals before acting upon the proposed amendments.

[SEAL]

LEON M. FUQUAY,
Secretary.

[Attachment No. 1]

SUMMARY OF PROPOSED AMENDMENTS TO PARTS 201 AND 204

NOTE: The references herein are to the account numbers and designations as they appear in the Commission's pamphlet publication of its Uniform System of Accounts for Natural Gas Companies, which in the Code of Federal Regulations is designated as Part 201 of Title 18. Appendix II to said pamphlet publication of the Uniform System of Accounts is designated and appears in the Code of Federal Regulations as Part 204 of Title 18. Reference herein to, for example, "Account 250.1" refers to 18 CFR 201.250:1 of the Code of Federal Regulations.

BALANCE SHEET ACCOUNTS

1. Provide accounts and accounting for gas in underground storage.

2. Revise the text of Account 250.1. Reserve for Depreciation to provide new functional classifications for products extraction, underground gas storage and local gas storage.

PLANT ACCOUNTS

3. Make certain changes in manufactured gas plant:

(a) Add note to Structures and Improve-

ments: "Include relief holders in this account."

(b) Add account for Gas Mixing Equipment.

(c) Retitle Petroleum Gas Equipment to Liquefied Petroleum Gas Equipment.

4. Rearrange natural gas production plant to:

(a) Provide subclassifications for production and gathering, and products extraction,

(b) Eliminate from Other Production Equipment, Natural Gas, gas mixing equipment, and other subaccounts.

(c) Rearrange certain accounts as principal accounts rather than as subaccounts.

5. Subdivide storage plant and provide appropriate accounts for:

(a) Underground gas storage.

(b) Local gas storage.

6. Rearrange certain transmission plant accounts as principal accounts rather than as subaccounts.

7. Subdivide distribution plant and provide accounts for city gate and main line industrial measuring and regulating stations.

8. Subdivide general distribution Account 360, Pumping and Regulating Equipment as to compressor station equipment and measuring and regulating equipment.

9. Provide a new general distribution account for industrial measuring and regulating stations.

10. Delete separate distribution account for street lighting equipment.

INCOME ACCOUNTS

11. Amend subaccounts of Depreciation to conform to functional rearrangement of plant accounts.

12. Delete exploration and development expenses reclassified as production expenses.

OPERATING REVENUE ACCOUNTS

13. Provide account to include sales of products extracted from natural gas. This change is incident to elimination of treatment of products extraction operations as a credit to natural gas production expenses.

OPERATING EXPENSES

14. Make certain changes in manufactured gas production expenses:

(a) Retitle Petroleum Gas Generating Labor to Liquefied Petroleum Gas Regasifying Labor.

(b) Add accounts: Gas Mixing Labor, and Fuel for Liquefied Petroleum Gas Processes.

(c) Eliminate Duplicate Charges—Credit as provision for such credits is made in Other Gas Supply Expenses.

15. Rearrange natural gas production expenses:

(a) Provide functional classifications and appropriate accounts for Products Extraction, and Exploration and Development, and retitle Natural Gas Production as Natural Gas Production and Gathering.

(b) Rearrange certain production expenses as principal accounts instead of subaccounts.

(c) Provide separate accounts for Purification Labor and Purification Supplies and Expenses.

(d) Eliminate from production expenses the residuals produced credit account and the residuals operations and maintenance accounts incident to providing a separate functional classification for expenses and including product sales in operating revenues.

16. Delete Duplicate Charges—Credit as provision is made for such credits under Other Gas Supply Expenses.

17. Retitle Other Gas Production Expenses as Other Gas Supply Expenses and make the following changes:

(a) Delete from this section accounts for operation and maintenance of storage facilities, gas mixing expenses and maintenance of laboratory equipment.

(b) Provide subaccounts for Gas Purchased.

(c) Clarify and provide subaccounts for Purchased Gas Expenses.

(d) Provide accounts for gas delivered to and withdrawn from storage.

(e) Relocate to this section credit accounts for gas used by the utility and provide subaccounts.

18. Provide a functional classification for storage expenses and appropriate accounts respectively for underground and local storage.

19. Rearrange transmission expenses to provide principal accounts rather than subaccounts for certain expenses.

20. Provide a separate functional classification under distribution expenses and appropriate accounts for city gate and main line industrial measuring station expenses.

21. Make changes in general distribution expenses:

(a) Rearrange Operation of Distribution Lines and Maintenance of Distribution Lines to provide separate accounts for mains expenses, compressor station expenses, and measuring and regulating station expenses.

(b) Provide new accounts for operation and maintenance of large industrial measuring and regulating stations located on local distribution systems.

(c) Delete accounts for operation and maintenance of street lighting equipment.

GENERAL

22. The details of the above proposed changes are contained in Attachments Nos. 2 and 3, *infra*, of this notice.

23. At this time amendments are not proposed to Appendix I, List of Retirement Units, which Appendix appears at pages 139-152 of the Commission's present pamphlet publication of its Uniform System of Accounts for Natural Gas Companies. In the Code of Federal Regulations the said Appendix appears as Part 216—Units of Property for Use in Accounting for Additions to and Retirement of Gas Plant, of Title 18 of the code. Until the said Appendix I or Part 216 is revised, it is proposed that utilities use the present list of retirement units, so far as applicable. Where account or section numbers have been changed, the listed retirement units of the corresponding old accounts or sections shall be used.

[Attachment No. 2]

DETAILS OF PROPOSED AMENDMENTS TO PART 201

NOTES: (1) See note on cover page of Attachment No. 1, *supra*, of this notice.

(2) Only the additions to or changes in the text of the Uniform System of Accounts for Natural Gas Companies are set forth herein. The first proposed change, as may be noted, is to add a new Account No. 134, Gas Stored Underground, to be added beginning at page 23 of the present pamphlet publication of the System of Accounts, immediately following Account 133, Other Current and Accrued Assets. In the Code of Federal Regulations the proposed new Account 134 would, if adopted, become § 201.134 of Part 201 of Title 18 of the code.

EXPLANATION

Accounts proposed to be deleted or superseded are indicated by brackets, thus, [367, Street Lighting Equipment]. In these cases, the account texts are deleted.

Changes in account numbers are indicated by showing both the new and old account numbers, with the old account number, bracketed, thus [A-734.1].

Account references in plant, income, revenue and expense instructions will be corrected, where necessary, upon publication of amendments as may be approved by the Commission.

BALANCE SHEET ACCOUNTS

III. CURRENT AND ACCRUED ASSETS

Proposed new accounting no.	Present accounting no.	
134		<p>Gas Stored Underground.</p> <p>A. This account shall include the cost of gas purchased or produced by the utility which is stored in depleted or partially depleted gas or oil fields, or other underground reservoirs, and held for use in meeting service requirements of the utility's customers.</p> <p>B. Gas stored during the year shall be priced at cost according to generally accepted methods of cost determination consistently applied from year to year. Transmission expenses for facilities of the utility used in moving the gas to the storage area and expenses of storage facilities shall not be included in the inventory of gas except as may be authorized by the Commission.</p> <p>NOTE B-1. In general, gas stored from the supply in an integrated system shall be priced at the average cost of the gas constituting the common supply of the system, although this general rule may be departed from where conditions of system operation of gas supply and utilization permit a valid presumption that the gas stored may be considered to be from specified sources, as indicated below.</p> <p>NOTE B-2. When in harmony with the over-all system operation of gas supply and utilization, and the presumption is consistently observed from year to year, gas stored during the year may be presumed to be from total gas purchases, or from purchases from specified sources. When either of these presumptions is proper, the cost of gas stored shall be priced at the weighted average cost of all gas purchased, or at the weighted average cost of purchases from the specified sources, as appropriate. The weighted average cost may be the average for the preceding twelve months, except where a significant change occurs in the cost of gas, the full effect of such change shall be reflected for the period after the change is effective.</p> <p>NOTE B-3. When in harmony with the over-all system operation of gas supply and utilization, and the presumptions are consistently observed from year to year, gas stored during the year may be presumed to be from identified sources of the utility's own production. Such stored gas shall be priced at the weighted average cost of gas produced from the specified production areas. Where this presumption is made, or where the stored gas is identified as a matter of fact under circumstances which do not permit a proper application of the theory of displacement, the utility shall maintain separate records of the cost of gas produced from such areas and the derivation of the cost used for stored gas from such sources.</p> <p>NOTE B-4. Where gas is purchased specifically for storage, or a price concession received because of the storing of purchased gas, such gas shall be priced at the net contract price of the gas so purchased and stored.</p> <p>NOTE B-5. The provisions of this instruction and the related footnotes shall not be construed as permitting or authorizing a restatement of the amounts at which stored gas inventories are stated on the utility's books at the effective date of this instruction, except as may be authorized by the Commission.</p> <p>C. Withdrawals of gas may be priced according to the first-in-first-out, last-in-first-out, or weighted average cost method, in connection with which a "base stock" may be employed for "cushion gas," provided the method adopted by the utility is used consistently from year to year and the inventory records are maintained in accordance therewith (see paragraph F concerning noncurrent portion of stored gas inventory). Approval of the pricing method adopted by the utility.</p> <p>D. If the gas of any storage project is withdrawn below the amount put in storage, encroaching upon native gas constituting the "gas cushion" of the storage reservoir, and such gas is to be replaced within twelve months, it is permissible to price such native gas withdrawn at the estimated cost of replacement with purchased gas, and to record a deferred credit therefor. For the purposes of this instruction, Gas Withdrawn from Storage—Debit, Account 747.1, should be charged with the estimated cost of such replacement gas and Account 242, Other Deferred Credits, credited. When replacement of the gas is made, the amount in Account 242 should be cleared and Account 134, Gas Stored Underground, credited. This accounting will not affect normal accounting for inputs and withdrawals of gas from storage. The permission granted herein is not applicable, where the "cushion gas" is not native gas present when the reservoir was converted to storage use.</p> <p>E. Separate records shall be maintained for each storage project of the Mcf of gas delivered to storage, recovered from storage, and remaining in storage. The projects shall be grouped, however, for the purpose of maintaining inventory records of the cost of gas in storage, unless the storage projects are widely separated and the cost of gas therein varies significantly, in which event cost records shall be maintained for the separate areas.</p> <p>F. As of the balance sheet date this account shall be segregated so that there shall be retained in this account only such amount as represents cost of gas appropriately classifiable as a current asset according to conventional rules of classification of current assets, not exceeding the estimated withdrawals of gas from storage for purposes of sale within the succeeding twenty-four month period from the date of the balance sheet. That portion of the stored gas in excess of the amount properly includible among current assets shall be classified in plant Account 344, Gas Stored Underground—Noncurrent. Entries to make this segregation shall be made at such times as necessary to prevent that portion of the stored gas inventory includible as a current asset from exceeding the limit specified above: <i>Provided, however</i>, That it is not required that the entries be made for minor amounts. For all purposes other than balance sheet classification, Account 134, Gas Stored Underground, and 344, Gas Stored Underground—Noncurrent, shall be regarded as a single account for the stored gas inventory.</p> <p>G. Amounts debited to this account for gas placed in storage shall be credited to Account 747.2, Gas Delivered to Underground Storage—Credit. Amounts credited to this account for gas withdrawn from storage shall be debited to Account 747.1, Gas Withdrawn from Underground Storage—Debit.</p> <p>H. Adjustments for inventory losses due to cumulative inaccuracies of gas measurements, or from other causes, shall be accounted for in accordance with the principles stated in General Instruction 6, Delayed Items. In the operation of the storage projects the utility shall maintain such procedures of verification as will disclose and result in prompt accounting recognition of significant losses.</p>

LIABILITIES AND OTHER CREDITS

XI. RESERVES

250.1	Reserve for Depreciation of Gas Plant.
	<p>C. For balance sheet purposes, this account shall be regarded and treated as a single composite reserve. For purposes of analysis, however, each utility shall maintain records in which the depreciation reserve shall be segregated according to the following functional classification of gas plant: (1) Production—manufactured gas, (2) production—natural gas, (3) storage, (4) transmission, (5) distribution, and (6) general. (f) Production—manufactured gas, (4) production and gathering—natural gas, (5) products extraction—natural gas, (4) underground gas storage, (5) local gas storage, (6) transmission, (7) distribution, and (8) general. The credits and debits to the reserve shall be so made as to show separately (1) the amount of the accrual for depreciation, (2) the book cost of property retired, (3) cost of removal, (4) salvage, and (5) other items, including recoveries from insurance.</p> <p>NOTE: Revised portion in italics.</p>

GAS PLANT ACCOUNTS

B. PRODUCTION PLANT

A. Manufactured Gas Production Plant

Proposed new accounting no.	Present accounting no.	
	312	Structures and Improvements. Add: Petroleum Gas Equipment. This account shall include the cost of structures and improvements used in connection with the processing of natural gas for removal of gasoline, butane, propane, or other saleable products, exclusive of runs of pipe appropriately included in other equipment accounts. (Omit Item 2, Gas Mining Equipment.)
325	319	Gas Mining Equipment. This account shall include the cost of structures and improvements used for mining manufactured and natural gas, or mixing of other gases to the distribution system.
326	[325]	Other Production Equipment. (Omit Item 2, Gas Mining Equipment.)

B. Natural Gas Production Plant

B 1. Natural Gas Production and Gathering Plant

331.2	[331.2]	Field Measuring and Regulating Station Structures. This account shall include the cost of structures and improvements used in connection with the housing of compressor station equipment used to raise the pressure of natural gas before it is conveyed to the terminals of the field lines. (See Gas plant instruction 10.)
331.3		Field Measuring and Regulating Station Structures. This account shall include the cost of structures and improvements used in connection with the housing of meters, regulators, and appurtenant appliances for measuring and regulating natural gas before it is conveyed to the point where it enters the transmission or distribution system. (See Gas plant instruction 10.)
331.4		Other Production and Gathering System Structures. This account shall include the cost of structures and improvements used in connection with natural gas production and gathering not provided for elsewhere. (See Gas plant instruction 10.)
333.2	[331.3] [333.2]	Field Compressor Station Structures. This account shall include the cost of structures and improvements used in connection with the processing of natural gas for removal of gasoline, butane, propane, or other saleable products, exclusive of runs of pipe appropriately included in other equipment accounts. (See Gas plant instruction 10.)
333.3		Field Measuring and Regulating Station Equipment. This account shall include the cost of structures and improvements used in connection with the processing of natural gas for removal of gasoline, butane, propane, or other saleable products, exclusive of runs of pipe appropriately included in other equipment accounts. (See Gas plant instruction 10.)
336	[336] [337]	Residual Refining Equipment. This account shall include the cost of structures and improvements used in the production and gathering of natural gas, when not assignable to any of the foregoing accounts.

B 2. Products Extraction Plant

337.1		Land and Land Rights. This account shall include the cost of land and land rights used in connection with the processing of natural gas for removal of gasoline, butane, propane, or other saleable products. (See Gas plant instruction 9.)
337.2		Structures and Improvements. This account shall include the cost of structures and improvements used in connection with the processing of natural gas for removal of gasoline, butane, propane, or other saleable products. (See Gas plant instruction 10.)
337.3		Extraction and Refining Equipment. This account shall include the cost of structures and improvements used in connection with the processing of natural gas for removal of gasoline, butane, propane, or other saleable products, exclusive of runs of pipe appropriately included in other equipment accounts.
337.4		Pipe Lines. This account shall include the cost of structures and improvements used in connection with the processing of natural gas for removal of gasoline, butane, propane, or other saleable products, exclusive of runs of pipe appropriately included in other equipment accounts.
337.5		Extraction and Refining Equipment. This account shall include the cost of structures and improvements used in connection with the processing of natural gas for removal of gasoline, butane, propane, or other saleable products, exclusive of runs of pipe appropriately included in other equipment accounts.

GAS PLANT ACCOUNTS—Continued

B. PRODUCTION PLANT—continued

B. Natural Gas Production Plant—Continued

B 2. Products Extraction Plant—Continued

Proposed new accounting no.	Present accounting no.	
337.6		Compressor Equipment. This account shall include the cost of structures and improvements used in connection with the processing of natural gas for removal of gasoline, butane, propane, or other saleable products, exclusive of runs of pipe appropriately included in other equipment accounts.
337.7		Gas Measuring and Regulating Equipment. This account shall include the cost of structures and improvements used in connection with the processing of natural gas for removal of gasoline, butane, propane, or other saleable products, exclusive of runs of pipe appropriately included in other equipment accounts.
337.8		Other Equipment. This account shall include the cost of structures and improvements used in connection with the processing of natural gas for removal of gasoline, butane, propane, or other saleable products, exclusive of runs of pipe appropriately included in other equipment accounts.

BIL STORAGE PLANT

A. Underground Storage Plant

341		Land and Land Rights. This account shall include the cost of land, leaseholds, rights, and rights-of-way, used in connection with the storage of gas in depleted or partially depleted gas or oil fields or other underground reservoirs. (See Gas plant instruction 9.)
342		Structures and Improvements. This account shall include the cost of structures and improvements used in connection with the storage of gas in depleted or partially depleted gas or oil fields or other underground reservoirs. (See Gas plant instruction 9.)
343.1		Underground Storage Well Construction. This account shall include the cost of wells used for injection and withdrawal of gas from underground storage projects.
343.2		Underground Storage Well Equipment. This account shall include the equipment cost of wells used for injection and withdrawal of gas from underground storage projects.
343.3		Underground Storage Lines. This account shall include the cost of structures and improvements used in connection with the conveying of gas from point of connection with transmission or field lines to underground storage wells and from underground storage wells to the point where the gas enters the transmission or distribution system.
343.4		Underground Storage Compressor Station Equipment. This account shall include the cost of structures and improvements used in connection with the processing of natural gas for removal of gasoline, butane, propane, or other saleable products, exclusive of runs of pipe appropriately included in other equipment accounts.
343.5		Underground Storage Measuring and Regulating Equipment. This account shall include the cost of structures and improvements used in connection with the processing of natural gas for removal of gasoline, butane, propane, or other saleable products, exclusive of runs of pipe appropriately included in other equipment accounts.
343.6		Underground Storage Purification Equipment. This account shall include the cost of structures and improvements used in connection with the processing of natural gas for removal of gasoline, butane, propane, or other saleable products, exclusive of runs of pipe appropriately included in other equipment accounts.
343.7		Other Underground Storage Equipment. This account shall include the cost of structures and improvements used in connection with the processing of natural gas for removal of gasoline, butane, propane, or other saleable products, exclusive of runs of pipe appropriately included in other equipment accounts.
344		Gas in Underground Storage—Noncurrent. This account shall include, as of the balance sheet date, the cost of gas in underground storage in excess of that property classifiable as a current asset according to conventional rules of classification of current assets. (See Account 134, Gas Stored Underground.)

GAS PLANT ACCOUNTS—Continued

III. STORAGE PLANT—Continued

A. Underground Storage Plant—Continued

Proposed new accounting no.	Present accounting no.	
344		Gas in Underground Storage—Noncurrent—Continued B. No entries shall be made to this account for deliveries to and withdrawals from storage. All such entries shall be made to Account 134, and this account used solely for the purpose of classification of that portion of the total stored gas inventory not classifiable as a current asset in accordance with the instruction of Account 134.

B. Local Storage Plant

345		Land and Land Rights. A. This account shall include the cost of land and land rights used in connection with local storage of gas in holders within or adjacent to distribution areas. (See Gas plant instruction 9.) B. This account shall be subdivided as follows: 345.1 Land. 345.2 Land Rights.
346		Structures and Improvements. This account shall include the cost in place of structures and improvements used in connection with local storage of gas within or adjacent to distribution areas. (See Gas plant instruction 10.)
347		Gas Holders. This account shall include the cost installed of holders and associated appliances used in the storage aboveground, or in underground receptacles installed for local storage of gas. Note A. If the utility stores gas by the liquefaction process the holders for such liquids, whether above or below ground, shall be included in a separate subaccount hereunder. Note B. Relief holders used in connection with manufactured gas operations shall be included in Account 312, Structures and Improvements—Manufactured Gas.
348		Liquefaction and Regasification Equipment. This account shall include the cost installed of equipment used to liquefy natural or other gases for storage purposes and to regasify such liquids.
349		Other Local Gas Storage Equipment. This account shall include the cost installed of other equipment used in connection with the storage of gas within or adjacent to distribution areas.

IV. TRANSMISSION PLANT

352	353	Structures and Improvements. A. This account shall include the cost in place of structures and improvements used in connection with transmission operations. (See Gas plant instruction 10.) B. This account shall be subdivided as follows: 352.1 Compressor Station Structures. 352.2 Measuring and Regulating Station Structures. 352.3 Other Structures.
354.1	354	Pumping and Regulating Equipment. Compressor Station Equipment. This account shall include the cost installed of compressor station equipment and measuring and regulating equipment used in connection with transmission operations. This account shall include the cost installed of meters, gages, and other equipment used in measuring or regulating gas in connection with transmission system operations.
355		Other Transmission System Equipment. This account shall include the cost installed of equipment used in transmission system operations, when not assignable to any of the foregoing accounts.

V. DISTRIBUTION PLANT

A. City Gas and Main Line Industrial Measuring and Regulating Stations

356.1		Land and Land Rights. A. This account shall include the cost of land and land rights used in connection with city gas and main line industrial measuring and regulating stations. (See Gas plant instruction 9.) B. This account shall be subdivided as follows: 356.1.1 Land. 356.1.2 Land Rights.
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GAS PLANT ACCOUNTS—Continued

V. DISTRIBUTION PLANT—Continued

A. City Gas and Main Line Industrial Measuring and Regulating Stations—Continued

Proposed new accounting no.	Present accounting no.	
356.2		Structures and Improvements. This account shall include the cost in place of structures and improvements used in connection with city gas and main line industrial measuring and regulating stations. (See Gas plant instruction 10.)
356.3		Measuring and Regulating Station Equipment. This account shall include the cost installed of meters, gages, and other equipment used in measuring and regulating gas at city gas and main line industrial measuring and regulating stations.

B. General Distribution System Plant

[Pumping and Regulating Equipment]

360.1		Distribution System Compressor Station Equipment. This account shall include the cost installed of compressor station equipment and associated appliances used in connection with distribution system operations.
360.2		Distribution System Measuring and Regulating Station Equipment. This account shall include the cost installed of meters, gages, and other equipment used in measuring and regulating gas in connection with distribution system operations other than the measurement of gas deliveries to customers.
360.1		Industrial Measuring and Regulating Station Equipment. This account shall include the cost installed of measuring and regulating station equipment, located on the distribution system, serving large industrial customers. Note: Do not include in this account measuring and regulating station equipment serving main line industrial customers. (See Account 356.3.)
360.2	360	Other Property on Customers' Premises. Street Lighting Equipment. Other Distribution System Equipment.
367	368	Other Distribution System Equipment. This account shall include the cost installed of all other distribution system equipment not provided for in the foregoing accounts, including street lighting equipment.

INCOME ACCOUNTS

503.1		Depreciation. A. (No change in this paragraph.) B. This account shall be subdivided as follows: 503.1.1 Depreciation of Production Plant—Manufactured Gas. 503.1.2 Depreciation of Production Plant—Natural Gas. 503.1.3 Depreciation of Storage Plant. 503.1.4 Depreciation of Transmission Plant. 503.1.5 Depreciation of Distribution Plant. 503.1.6 Depreciation of General Plant. B. This account shall be subdivided as follows: 503.1.1 Depreciation of Production Plant—Manufactured Gas. 503.1.2 Depreciation of Production Plant—Natural Gas. 503.1.3 Depreciation of Production Plant—Products Extraction, Natural Gas. 503.1.4 Depreciation of Storage Plant—Underground Gas Storage. 503.1.5 Depreciation of Storage Plant—Local Storage. 503.1.6 Depreciation of Transmission Plant. 503.1.7 Depreciation of Distribution Plant. 503.1.8 Depreciation of General Plant.
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III. EXPLORATION AND DEVELOPMENT COSTS

5109		Delay Rentals. Nonproductive Well-Drilling. Abandoned Leases. Other Exploration and Development Costs. (These accounts transferred to Natural Gas Production Expenses) Other Income, Income Deductions, and Disposition of Net Income, have been redesignated II, III, and IV, respectively.
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OPERATING EXPENSE ACCOUNTS—Continued

I. PRODUCTION EXPENSES—Continued

B. Natural Gas Production—Continued

B 1. Natural Gas Production and Gathering—Continued

Operation—Continued

Proposed new accounting no.	Present accounting no.	
A 733.25		Purification Labor. This account shall include the pay of employees engaged in the purification of natural gas.
A 733.26		Other Production and Gathering Labor. This account shall include the pay of employees not provided for elsewhere, whose services are used in connection with the production and gathering of natural gas.
B 733.3	[A 734.4]	Operating Supplies and Expenses.
A 733.31	[B 733]	Gas Well Supplies and Expenses.
A 733.32	[A 735.1]	Field Line Supplies and Expenses.
A 733.33	[A 735.2]	Field Measuring and Regulating Station Supplies and Expenses.
A 733.34	[A 735.3]	This account shall include the cost of fuel and supplies used and expenses incurred in the operation of field compressor stations.
A 733.35		Field Measuring and Regulating Station Supplies and Expenses.
A 733.36		This account shall include the cost of supplies used and expenses incurred in connection with the purification of natural gas.
		Other Operating Supplies and Expenses.
		This account shall include the cost of supplies used and expenses incurred in connection with the production and gathering of natural gas not includible in any other production and gathering expense account.
	[A 735.4]	Other Supplies and Expenses.
	[B A 736]	Purification Supplies and Expenses.
	[B A 737]	Production Maps and Records.
B A 733.4	[B A 738]	Miscellaneous Production Expenses.]

Maintenance

B A 734.1	[B A 739]	Maintenance Supervision and Engineering.
B 734.2	[B 740]	Maintenance of Structures and Improvements.
A 734.21	[A 740.1]	Maintenance of Gas Well Structures.
A 734.22	[A 740.2]	Maintenance of Field Measuring and Regulating Station Structures.]
A 734.23		This account shall include the cost of maintenance of buildings used for housing field compressor station equipment, the book cost of which is included in Account 331.2, Field Compressor Station Structures.
A 734.24		This account shall include the cost of maintenance of all other production and gathering system structures, the book cost of which is included in Account 331.4, Other Production and Gathering System Structures.
B A 734.3	[A 740.3]	Maintenance of Other Production System Structures.
B 734.34	[B A 741]	Maintenance of Field Lines and Equipment.
A 734.41	[A 742.1]	Maintenance of Field Measuring and Regulating Station Equipment.
A 734.42	[A 742.2]	This account shall include the cost of maintenance of field compressor station equipment, the book cost of which is included in Account 333.3, Field Compressor Station Equipment.]
A 734.43		Maintenance of Field Measuring and Regulating Station Equipment.
B A 734.5	[B A 743]	Maintenance of Purification Equipment.
B A 734.6		This account shall include the cost of maintenance of purification equipment, the book cost of which is included in Account 335, Purification Equipment.
B A 734.7	[B A 744]	Maintenance of Other Natural Gas Property.]
		This account shall include the cost of maintenance of equipment, the book cost of which is included in Account 336, Other Production and Gathering Equipment.

OPERATING REVENUE ACCOUNTS

I. GAS SERVICE REVENUES

(No change)

II. OTHER GAS REVENUES

Proposed new accounting no.	Present accounting no.	
610		Sales of Products Extracted from Natural Gas. A. This account shall include revenues from sales from gasoline, butane, propane, and other products extracted from natural gas, net of allowances, adjustments and discounts. B. This account shall be subdivided as follows: 610.1 Gasoline Sales. 610.2 Butane Sales. 610.3 Propane Sales. 610.4 Other Extracted Products Sales. [Revenue from Processing Natural Gas] Revenues from Natural Gas Processed by Others. Incidental Gasoline Sales. Incidental Oil Sales.
617	[610]	
618.1	[613]	
618.2		

OPERATING EXPENSE ACCOUNTS

I. PRODUCTION EXPENSES

A. Manufactured Gas Production

Operation

B A 708	A 704.2	[Petroleum Gas Generating Labor] Liquefied Petroleum Gas Regasifying Labor. This account shall include the pay of employees engaged in operating equipment used to mix natural and manufactured gas, or any other mixtures of natural, manufactured, or liquefied petroleum gases, for delivery to the distribution system.
B A 713		Fuel for Liquefied Petroleum Gas Processes. This account shall include the cost of fuel for the gasification of liquefied petroleum gas and for the compression of air in liquid petroleum gas processes.
B A 714.1	[B A 713]	Coal Carbonized in Retorts.
B A 714.2	[B A 714]	Coal Carbonized in Coke Ovens.

Maintenance

A 726.5	[A 726.5]	Maintenance of Petroleum Gas Equipment] Maintenance of Liquefied Petroleum Gas Equipment. (Reference to plant account in text should be 319, Liquefied Petroleum Gas Equipment.)
B 727	[B 727]	Maintenance of Other Manufactured Gas Property] Equipment.
A 727.3	[A 727.3]	Maintenance of Other Production Equipment] Gas Equipment. This account shall include the cost of maintenance of equipment, the book cost of which is included in Account 325, Gas Mixing Equipment, and Account 326, Other Production Equipment.

Miscellaneous

B A	I 732	Duplicate Charges—Credit.]
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B. Natural Gas Production

B 1. Natural Gas Production and Gathering

Operation

B A 733.1	[B A 733]	Operation Supervision and Engineering.
B 733.2	[B 734]	Operation Labor.
A 733.3	[A 734.1]	Gas Well Labor.
A 733.22	[A 734.2]	Field Line Labor.
A 733.23	[A 734.3]	Field Measuring and Regulating Station Labor.]
A 733.24	[A 734.31]	Field Compressor Station Labor. This account shall include the pay of employees engaged in operating field compressor stations.
A 733.25	[A 734.32]	Field Measuring and Regulating Station Labor. This account shall include the pay of employees engaged in operating field measuring and regulating stations.

OPERATING EXPENSE ACCOUNTS—Continued

L. PRODUCTION EXPENSES—continued

R. Natural Gas Production—Continued

B 2. Products Extraction—Continued

Miscellaneous

Proposed new accounting no.	Present accounting no.	
B A 738.1		Products Purchased for Resale. This account shall include the cost of gasoline, butane, propane, or other salable products purchased from others for resale. Variation in Products Inventory—Dr. or Cr. A. This account shall include credits for increases and debits for decreases in the inventories of gasoline, butane, propane, or other salable products extracted from natural gas or purchased for resale. The net debit or credit in this account shall equal the difference between the inventory at the beginning of the accounting year and the end of the current month.
B A 738.2		B. The basis of inventory valuation of products on hand at the end of the accounting period may be according to any commonly accepted method of inventory valuation for accounting purposes, provided the method adopted is followed consistently from year to year.
B A 738.3		Royalties on Products Extracted. A. This account shall include royalties paid by the utility to others for the right to extract salable products from natural gas. B. Records supporting entries to this account shall be so kept that the utility can furnish the names of the parties to each contract involving royalties, the terms of each contract, the method of determining the royalties, and the amounts payable.
B A 738.4		Selling Expenses. This account shall include the pay and expenses of employees engaged in the marketing of salable products extracted from natural gas, tank car rentals, freight and hauling charges paid by the utility on products sold, and other expenses of marketing extracted products, excluding, however, any allocation of administrative and general expenses of the utility.
B A 738.5		Rents. This account shall include all rents for the property of others used, occupied, or operated in connection with the extraction of products from natural gas. (See Operating expense instruction 5.)
B A 738.6		Extracted Products Used by the Utility—Credit. This account shall include concurrent credits for charges which are made to operating expenses or other accounts of the gas department for gasoline or other extracted products used from stocks recovered in the natural gas extraction processes or purchased for resale. (See Operating revenue instruction 3.)
B A 738.7		Note: The records supporting this account shall be kept in such manner as to enable the natural gas company to report the offsetting debits by accounts affected.
B A 738.8		Joint Expenses—Debit. A. This account shall include amounts payable by the gas department to others or to a coordinate department for joint facilities used, occupied, or operated in connection with the products extraction operations. (See Operating expense instruction 6.)
B A 738.9		B. The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the debits to this account, including the following: Charges from Others. Charges from Coordinate Departments. Joint Expenses—Credit A. This account shall include such portion of the cost of operating and maintaining joint facilities, operated in connection with products extraction operations as is charged to others, or to a coordinate department. (See Operating expense instruction 6.)
		B. The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the credits to this account, including the following: Charges to Others. Charges to Coordinate Departments.
		B.3. Exploration and Development (Rebated from Income Account)
B A 739.1	5101	Debar Rentals.
B A 739.2	5111	Nonproductive Well Drilling.
B A 739.3	5121	Abandoned Leases.
B A 739.4	5131	Other Exploration Costs.

OPERATING EXPENSE ACCOUNTS--Continued

1. PRODUCTION EXPENSES—continued

1. *Chlorophyll a* (Chl *a*)

B. Natural Gas Production—Continued

function and c

Miscellaneous		
Proposed new accounting no.	Present accounting no.	
B A 735.1	[B A 743]	Gas Well Royalties.
B A 735.2	[B A 746]	Natural Gas Rents. (In footnote reference should be to Account 732.1, Delay Rentals, instead of Account 710.)
	[B A 757.1]	Residuals Produced—Credit.
	[B A 777.2]	Residuals Operation Expenses.]
	[B A 777.3]	Residuals Maintenance Expenses.]
B A 735.3	[B A 788.1]	Joint Expenses—Debit.
B A 735.4	[B A 788.2]	Joint Expenses—Credit.
	[B A 749]	Duplicate Charge—Credit.]
B 2. Products Extraction		
Operation		
B A 736.1		Operation Supervision and Engineering.
		This account shall include the cost of supervising and directing operation of natural gas products extraction facilities. (See Operating Expense Instruction 4.)
B A 736.2		Operation Labor.
		This account shall include the pay of employees engaged in operating facilities for the extraction of gasoline, butane, propane, or other suitable products from natural gas.
B A 736.3		Gas Stripping.
		A. This account shall include the cost of gas lost or absorbed in the process of extraction of suitable products from natural gas, exclusive of gas used as fuel, the cost of which shall be included in Account 738.4, Fuel.
		B. Concurrent credits affecting charges to this account shall be made to Account 738.2, Gas Used in Products Extraction Process—Credit.
B A 736.4		Fuel.
		A. This account shall include the cost of natural gas or other fuel used in the process of extracting gasoline, butane, propane, or other suitable products from natural gas, including fuel used for generation of electricity.
		B. Concurrent credits affecting charges to this account shall be made to Account 738.2, Gas Used in Products Extraction Process—Credit.
B A 736.5		Power.
		This account shall include the cost of electricity purchased for operation of facilities used in the extraction of gasoline, butane, propane, or other suitable products from natural gas.
B A 736.6		Production Materials and Supplies.
		This account shall include the cost of absorption oil, charcoal, or other materials used in recovering gasoline, butane, propane, or other suitable products from natural gas, except materials used for fuel or power which are includable in Accounts 736.4 or 736.5.
B A 736.7		Other Supplies and Expenses.
		This account shall include the cost of supplies consumed and expenses incurred in the operation of facilities for extraction of gasoline, butane, propane, or other suitable products from natural gas not provided for elsewhere.
Maintenance		
B A 737.1		Maintenance Supervision and Engineering.
		This account shall include the cost of supervising and directing maintenance of facilities for the extraction of gasoline, butane, propane, or other suitable products from natural gas. (See operating expense instruction 4.)
B A 737.2		Maintenance of Structures and Improvements.
		This account shall include the cost of maintenance of buildings used for housing products extraction equipment, the book cost of which is included in Account 337.2, Structures and Improvements.
B A 737.3		Maintenance of Equipment.
		This account shall include the cost of maintenance of products extraction and refining equipment, the book cost of which is included in Accounts 337.3, 337.4, 337.5, 337.6, 337.7, and 337.8.

Administrative support

OPERATING EXPENSE ACCOUNTS—Continued

I. PRODUCTION EXPENSES—Continued

C. Other Gas Supply Expenses—Continued

(Retitled From Other Production Expenses)

Operation—Continued

Proposed new accounting no.	Present accounting no.	
B A 749		Other Gas Supply Expenses. This account shall include the cost of labor, supplies, and other expenses incurred in the operation and maintenance of gas supply facilities not provided for elsewhere.
B A 750	[B A 753.1]	Joint Expenses—Debit.
B A 751	[B A 753.2]	Joint Expenses—Credit.
II. STORAGE EXPENSES		
A. Underground Storage Expenses		
Operation		
B A 755.1		Operation Supervision and Engineering. This account shall include the cost of supervising and directing the operation of underground gas storage facilities. (See Operating expense instruction 4.)
B 755.2		Operation Labor.
A 755.31		Storage Well Labor. This account shall include the pay of employees engaged in the operation of gas storage wells.
A 755.32		Storage Lines Labor. This account shall include the pay of employees engaged in the operation of pipe lines for the underground storage of gas.
A 755.33		Storage Compressor Station Labor. This account shall include the pay of employees engaged in operating compressor stations used in connection with the underground storage of gas.
A 755.34		Storage Measuring and Regulating Station Labor. This account shall include the pay of employees engaged in operating measuring and regulating stations in connection with the underground storage of gas.
A 755.35		Other Storage Labor. This account shall include the pay of employees engaged in underground storage operations not provided for in the foregoing accounts.
B 755.3		Operation Supplies and Expenses.
A 755.31		Storage Well Supplies and Expenses. This account shall include the cost of supplies used and expenses incurred in the operation of gas wells used for the underground storage of gas.
A 755.32		Storage Lines Supplies and Expenses. This account shall include the cost of supplies used and expenses incurred in the operation of field lines used in connection with the underground storage of gas.
A 755.33		Storage Compressor Station Supplies and Expenses. This account shall include the cost of fuel consumed, supplies used, and expenses incurred in the operation of compressor stations used for underground gas storage operations.
A 755.34		Storage Measuring and Regulating Station Supplies and Expenses. This account shall include the cost of supplies used and expenses incurred in the operation of measuring and regulating stations used for underground gas storage operations.
A 755.35		Other Storage Operation Supplies and Expenses. This account shall include the cost of supplies used and expenses incurred in the operation of underground gas storage equipment not provided for elsewhere.
B A 755.4		Nonoperative Storage Well Drilling. This account shall include the cost of drilling nonoperative wells in the underground storage areas during the period covered by the income account.
B A 755.5		NOTE: Records in support of the charges to this account shall conform, as appropriate, to paragraph B of General Instruction 11, Records for Each Plant. Storage Maps and Records. This account shall include salaries paid and expenses incurred in connection with the preparation of storage maps and records, including the cost of stationary, drawing materials, etc.
Maintenance		
B A 756.1		Maintenance Supervision and Engineering. This account shall include the cost of supervising and directing the maintenance of underground gas storage facilities. (See Operating expense instruction 4.)

OPERATING EXPENSE ACCOUNTS—Continued

I. PRODUCTION EXPENSES—Continued

C. Other Gas Supply Expenses

(Retitled From Other Production Expenses)

Operation

Proposed new accounting no.	Present accounting no.	
B A 745	[B A 750] [B A 751] [B A 752] [B 753] [A 753.1] [A 753.2] [B A 754]	Operation of Storage Facilities. Gas Mixing Expenses. Maintenance of Storage Facilities. Maintenance of Other Production Property. Maintenance of Gas Mixing Equipment. Maintenance of Production Laboratory Equipment. Gas Purchased. Purchased Gas. A. This account shall include the cost, at point of receipt by the utility, of all gas purchased including charges for royalties to serve, also amounts payable to others for their gas sold by the accounting utility under agency agreements. B. When the contract is a reciprocal one, i. e., when either party thereto may take gas from the other, the amount payable for the gross quantity of gas received shall be charged hereto in each accounting period and the amount receivable for the gross quantity supplied to the other party shall be included in the appropriate revenue account. C. The records supporting the entries to this account shall be so kept as to show for each company from which gas is obtained the type of gas, the point of delivery, the quantity thereof, the basis of the charges, and the amount payable therefor. D. This account shall be subdivided by Classes A and B utilities as indicated below: B 745.1 Purchased Gas—Natural Gas. A 745.11 Field Purchases. A 745.12 Gasoline Fuel Outlet Purchases. A 745.13 Pipe Line Purchases—Transmission Lines. A 745.14 City Gas Purchases. B 745.2 Purchased Gas—Other Gas. Purchased Gas Expenses. A. This account shall include expenses incurred directly in connection with the purchase of gas. B. The utility shall not include as purchased gas expense, segregated or apportioned expenses of operating and maintaining gathering system plant whether such plant is used solely or partially to purchase gas, except that it shall be permissible to include the cost of turning on and off purchase gas wells and the operation and maintenance of measuring stations devoted exclusively to measuring purchased gas. C. In general it is intended that this account include only the expenses of measuring purchased gas, including the expenses of computing gas volumes, and special items directly related to gas purchases which are not includible in other accounts. D. This account shall be subdivided as follows: 745.1 Wells Expenses—Purchased Gas. 745.2 Operation and Maintenance of Purchased Gas Measuring Stations. 745.3 Purchased Gas Calculations Expenses. 745.4 Other Purchased Gas Expenses. Other Expenses. Gas Withdrawn from Underground Storage—Debit. A. This account shall include debits for the cost of gas withdrawn from underground storage during the year. Contra credits for entries to this account shall be made to Account 154, Gas Stored Underground. (See Account 154, Gas Stored Underground.) B. Withdrawals of gas from storage shall not be netted against deliveries to storage. (See Account 747.2.) Gas Delivered to Underground Storage—Credit. A. This account shall include credits for the cost of gas delivered to underground storage during the year. Contra debits for entries to this account shall be made to Account 154, Gas Stored Underground. (See Account 154, Gas Stored Underground.) B. Deliveries of gas to storage shall not be netted against withdrawals from storage. (See Account 747.1.) Gas Used in Utility Operations—Credit. A. This account shall include concurrent credits for charges which are made to operating expenses or other accounts of the gas department for gas consumed from the common system supply for operating or other utility purposes. (See Plant instruction 5 and Operating revenue instruction 4.) B. This account shall be subdivided as follows: 748.1 Gas Used for Transmission Compressor Fuel—Credit. 748.2 Gas Used in Products Extraction Process—Credit. 748.3 Gas for Other Utility Uses—Credit.
B A 746	[B A 755]	Purchased Gas Expenses.
B A 747.1		Gas Withdrawn from Underground Storage—Debit.
B A 747.2		Gas Delivered to Underground Storage—Credit.
B A 748		Gas Used in Utility Operations—Credit.

OPERATING EXPENSE ACCOUNTS—Continued

II. STORAGE EXPENSES—Continued

B. Local Storage Expenses—Continued

Operation—Continued

Proposed new accounting no.	Present accounting no.	
B A 758.2		Operation Labor. This account shall include the pay of employees engaged in the operation of surface gas storage facilities at or adjacent to local distribution systems.
B A 758.3		Operation Supplies and Expenses. This account shall include the cost of supplies consumed and expenses incurred in the operation of surface gas storage facilities at or adjacent to local distribution systems.
B A 758.4		Maintenance Maintenance Supervision and Engineering. This account shall include the cost of supervising and directing the maintenance of local gas storage facilities. (See Operating expense instruction 4.)
B A 758.5		Maintenance of Structures and Improvements. This account shall include the cost of maintenance of buildings, structures, fixtures, and improvements used in connection with the local storage of gas, the book cost of which is included in Account 346, Structures and Improvements.
B A 758.6		Maintenance of Gas Holders. This account shall include the cost of maintenance of gas holders, the book cost of which is included in Account 347, Gas Holders.
B A 758.7		Maintenance of Liquidation and Regasification Equipment. This account shall include the cost of maintenance of equipment used for liquefying gas for storage and delivering gas from liquefied storage, the book cost of which is included in Account 348, Liquidation and Regasification Equipment.
B A 758.8		Maintenance of Other Local Gas Storage Equipment. This account shall include the cost of other equipment used in connection with the local storage of gas the book cost of which is included in Account 349, Other Local Gas Storage Equipment.

Miscellaneous

B A 758.9		Local Storage Rents. This account shall include all rents for property of others used, occupied, or operated in connection with the local storage of gas.
B A 758.10		Joint Expenses—Debit. A. This account shall include amounts payable by the gas department to others or to a coordinate department for joint facilities used, occupied, or operated in connection with the local storage of gas. (See Operating expense instruction 6.) B. The records supporting entries to this account shall be so kept that the utility can furnish a complete explanation of the debits to this account, including the following: Charges from Others. Charges from Coordinate Departments.
B A 758.11		Joint Expenses—Credit. A. This account shall include such portion of the cost of operating and maintaining joint facilities operated by the gas department in connection with the local storage of gas as is charged to others or to coordinate departments. (See Operating expense instruction 6.) B. The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the credits to this account, including the following: Charges to Others. Charges to Coordinate Departments.

III. TRANSMISSION EXPENSES

(Bearingment of Certain Accounts)

Operation

B A 759.1	[B A 758] [B 759] [A 759.1] [A 759.2] [A 759.3]	Operation Supervision and Engineering. Transmission Operations. Pumping and Regulating Expenses. Operation of Transmission Main. Transmission Migs and Records. Operation Labor. Migs Operation Labor. This account shall include the pay of employees engaged in the operation of transmission mains.
B 759.2 A 759.21		

OPERATING EXPENSE ACCOUNTS—Continued

II. STORAGE EXPENSES—Continued

A. Underground Storage Expenses—Continued

Maintenance—Continued

Proposed new accounting no.	Present accounting no.	
B 756.2 A 756.21		Maintenance of Structures and Improvements. Maintenance of Storage Well Structures. This account shall include the cost of maintenance of storage well structures, the book cost of which is included in Account 342.1, Underground Storage Well Structures.
A 756.22		Maintenance of Storage Compressor Station Structures. This account shall include the cost of maintenance of storage compressor station structures, the book cost of which is included in Account 342.2, Underground Storage Compressor Station Structures.
A 756.23		Maintenance of Storage Measuring and Regulating Station Structures. This account shall include the cost of maintenance of storage measuring and regulating station structures, the book cost of which is included in Account 342.3, Underground Storage Measuring and Regulating Station Structures.
A 756.24		Maintenance of Other Storage Structures. This account shall include the cost of maintenance of other underground gas storage structures, the book cost of which is included in Account 342.4, Other Underground Storage Structures.
B A 756.3		Maintenance of Storage Well Equipment. This account shall include the cost of maintenance of property, the book cost of which is included in Account 342.5, Underground Storage Well Equipment.
B 756.4 A 756.41		Maintenance of Storage Lines and Equipment. This account shall include the cost of maintenance of property, the book cost of which is included in Account 342.6, Underground Storage Lines.
A 756.42		Maintenance of Storage Compressor Station Equipment. This account shall include the cost of maintenance of property, the book cost of which is included in Account 342.7, Underground Storage Compressor Station Equipment.
A 756.43		Maintenance of Storage Measuring and Regulating Equipment. This account shall include the cost of maintenance of property, the book cost of which is included in Account 342.8, Underground Storage Measuring and Regulating Equipment.
A 756.44		Maintenance of Other Storage Equipment. This account shall include the cost of maintenance of property, the book cost of which is included in Account 342.9, Underground Storage Purification Equipment, and, 342.7, Other Underground Storage Equipment.

Miscellaneous

B A 757.1		Underground Gas Storage Rents. A. This account shall include rents and other payments includible in operating expenses for use of property of others in underground gas storage operations. B. This account shall be subdivided by Class A utilities as follows: 757.11 Storage Well Rentals. 757.12 Storage Well Royalties. 757.13 Other Storage Rents.
B A 757.2		Joint Expenses—Debit. A. This account shall include amounts payable by the gas department to others or to a coordinate department for joint facilities used, occupied, or operated in connection with the underground storage of gas. (See Operating expense instruction 6.) B. The records supporting entries to this account shall be so kept that the utility can furnish a complete explanation of the debits to this account, including the following: Charges from Others. Charges from Coordinate Departments.
B A 757.3		Joint Expenses—Credit. A. This account shall include such portion of the cost of operating and maintaining joint facilities operated by the gas department in connection with the underground storage of gas as is charged to others or to coordinate departments. (See Operating expense instruction 6.) B. The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the credits to this account, including the following: Charges to Others. Charges to Coordinate Departments.

B. Local Storage Expenses

Operation

B A 758.1		Operation Supervision and Engineering. This account shall include the cost of supervising and directing the operation of surface gas storage facilities at or adjacent to local distribution systems.
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OPERATING EXPENSE ACCOUNTS—Continued
IV. DISTRIBUTION EXPENSES
A. City Gate and Main Line Industrial Measuring and Regulating Station Expenses

Operation

Proposed new accounting no.	Present accounting no.	
B A 764.1		Operation Supervision and Engineering. This account shall include the cost of supervising and directing the operation of city gate and main line industrial measuring and regulating stations. (See Operating expense instruction 4.)
B A 764.2		Operation Labor. This account shall include the pay of employees engaged in the operation of city gate and main line industrial measuring and regulating stations.
B A 764.3		Operation Supplies and Expenses. This account shall include the cost of supplies used and expenses incurred in connection with the operation of city gate and main line industrial measuring and regulating stations.

Maintenance

B A 764.4		Maintenance Supervision and Engineering. This account shall include the cost of supervising and directing the maintenance of city gate and main line industrial measuring and regulating stations. (See Operating expense instruction 4.)
B A 764.5		Maintenance of Structures and Improvements. This account shall include the cost of maintenance of buildings, structures, fixtures, and improvements, used in connection with the operation of city gate and main line industrial measuring and regulating stations. The book cost of which is included in Account 356.2, and Book of Station Equipment.
B A 764.6		Maintenance of Measuring and Regulating Station Equipment. This account shall include the cost of maintenance of measuring and regulating station equipment, the book cost of which is included in Account 356.3, Measuring and Regulating Station Equipment.

Miscellaneous

B A 764.7		Rents. This account shall include all rents for property of others used, occupied, or operated in connection with the operation of city gate and main line industrial measuring and regulating stations. (See Operating expense instruction 4.)
B A 764.8		Joint Expenses—Debit. A. This account shall include amounts payable by the gas department to others or to a coordinate department for joint facilities used, occupied, or operated in connection with city gate and main line industrial measuring and regulating stations. (See Operating expense instruction 6.) B. The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the debits to this account, including the following: Charges from Others. Charges from Coordinate Departments. Joint Expenses—Credit. A. This account shall include such portion of the cost of operating and maintaining joint facilities, operated in connection with city gate and main line measuring and regulating stations as is charged to others, or to a coordinate department. (See Operating expense instruction 6.) B. The records supporting the entries to this account shall be so kept that the utility can furnish a complete explanation of the credits to this account, including the following: Charges to Others. Charges to Coordinate Departments.
B A 764.9		B. General Distribution Expenses

Operation

B 767	[B A 767]	Operation of Distribution Lines.)
A 767.1		Operation of Distribution Mains. This account shall include the pay of employees and expenses incurred in the operation of distribution mains.
A 767.2		Operation of Distribution Compressor Stations. This account shall include the pay of employees and expenses incurred in the operation of compressor station equipment located on local distribution systems.
A 767.3		Operation of Distribution Measuring and Regulating Station Equipment. This account shall include the pay of employees and expenses incurred in the operation of measuring and regulating station equipment located on local distribution systems exclusive of equipment used to serve specific customers.

OPERATING EXPENSE ACCOUNTS—Continued
III. TRANSMISSION EXPENSES—Continued
(Rearrangement of Certain Accounts)

Operation—Continued

Proposed new accounting no.	Present accounting no.	
A 759.22		Compressor Station Labor. This account shall include the pay of employees engaged in the operation of transmission compressor stations.
A 759.23		Measuring and Regulating Station Labor. This account shall include the pay of employees engaged in the operation of transmission measuring and regulating stations.
A 759.24		Other Operation Labor. This account shall include the pay of employees engaged in transmission operations not provided for in the foregoing accounts.
B 759.3		Operation Supplies and Expenses. This account shall include the cost of supplies used and expenses incurred in connection with the operation of transmission mains.
A 759.31		Main Line Operation Supplies and Expenses. This account shall include the cost of supplies used and expenses incurred in connection with the operation of transmission mains.
A 759.32		Compressor Station Supplies and Expenses. This account shall include the cost of supplies used and expenses incurred in connection with the operation of transmission compressor stations.
A 759.33		Measuring and Regulating Station. This account shall include the cost of supplies used and expenses incurred in connection with the operation of transmission measuring and regulating stations.
A 759.34		Other Operation Supplies and Expenses. This account shall include the cost of supplies used and expenses incurred in connection with transmission operations not provided for in the foregoing accounts.
B A 759.4		Transmission Maps and Records. This account shall include salaries paid and expenses incurred in connection with the preparation of maps and records of transmission plant, including the cost of stationery, drawing materials, etc.

Maintenance

B A 760.1	[B A 760] [B A 761] [B 762] [A 762.1] [A 762.2]	Maintenance Supervision and Engineering. Maintenance of Structures and Improvements.) Maintenance of Transmission Mains. Maintenance of Pumping, Regulating and Miscellaneous Equipment.) A. This account shall include the cost of maintenance of transmission buildings, structures, fixtures, and improvements, the book cost of which is included in Account 352, Structures and Improvements. B. This account shall be subdivided by Class A utilities as follows: 760.21 Maintenance of Compressor Station Structures. 760.22 Maintenance of Measuring and Regulating Station Structures. 760.23 Maintenance of Other Structures. Maintenance of Transmission Mains. This account shall include the cost of maintenance of transmission mains, the book cost of which is included in Account 353, Mains. Maintenance of Compressor Station Equipment. This account shall include the cost of maintenance of transmission compressor station equipment, the book cost of which is included in Account 354.1, Compressor Station Equipment. Maintenance of Measuring and Regulating Station Equipment. This account shall include the cost of maintenance of transmission measuring and regulating station equipment, the book cost of which is included in Account 354.2, Transmission Measuring and Regulating Station Equipment. Maintenance of Other Transmission System Equipment. This account shall include the cost of maintenance of transmission plant, the book cost of which is included in Account 355, Other Transmission System Equipment.
B A 760.2		
B A 760.3		
B A 760.4		
B A 760.5		
B A 760.6		

Miscellaneous

B A 761.1	[B A 761]	Rents. (Omit paragraph B.)
B A 761.2		Transmission and Compression of Gas by Others. This account shall include the amounts of payments for compression of the utility's gas by others or transmission by others of gas of the utility.
B A 761.3	[B A 761.1] [B A 761.2]	Joint Expenses—Debit.
B A 761.4		Joint Expenses—Credit.

OPERATING EXPENSE ACCOUNTS—Continued

IV. DISTRIBUTION EXPENSES—Continued

B. General Distribution Expenses—Continued

Operation—Continued

Proposed new accounting no.	Present accounting no.	
B A 769.1		Operation of Industrial Measuring and Regulating Stations. This account shall include the cost of labor and materials and expenses incurred in the operation of large measuring and regulating stations located on local distribution systems to serve specific large industrial and commercial customers.
B A 769.2	[B A 769]	Services on Customers' Premises.
B A 770	[B A 770]	Operation of Street Lighting Equipment. This account shall include the cost of labor and materials used and expenses incurred in the operation of other distribution equipment the expenses of operation of which are not provided for elsewhere, including expenses of operating street lighting systems.

Maintenance

A 772.2	[A 772.2]	Maintenance of Pumping and Regulating Equipment. This account shall include the cost of maintenance of distribution compressor station equipment, the book cost of which is included in Account 990.1, Distribution System Compressor Station Equipment.
A 772.3		Maintenance of Measuring and Regulating Station Equipment. This account shall include the cost of maintenance of distribution measuring and regulating station equipment, the book cost of which is included in Account 990.2, Distribution System Measuring and Regulating Station Equipment.
A 772.4	[A 772.3]	Maintenance of Services.
A 772.5	[A 772.4]	Maintenance of Houses.
A 772.6	[A 772.5]	Maintenance of Industrial Measuring and Regulating Station Equipment. This account shall include the cost of maintenance of measuring and regulating station equipment located on local distribution systems to serve specific large industrial and commercial customers, the book cost of which equipment is included in Account 990.1, Industrial Measuring and Regulating Station Equipment.
A 772.7		Maintenance of Other Property on Customers' Premises. (Plant account reference should be 990.2.)
A 772.8	[A 772.6]	Maintenance of Street Lighting Equipment.
B A 774	[B A 774] [B A 773]	Maintenance of Other Distribution Equipment. This account shall include the cost of maintenance of all other distribution system equipment not provided for elsewhere, the book cost of which is included in Account 990.7, Other Distribution System Equipment, including street lighting equipment.

[Attachment No. 3]

DETAILS OF PROPOSED AMENDMENTS TO PART 204

NOTE: (1) See note on cover page of Attachment No. 1, supra, of this notice.

NOTE: (2) There follows the complete text of the proposed amended Appendix II, Application of Uniform System of Accounts to Class C and Class D Natural Gas Companies, proposed to be substituted for said Appendix II at pages 155-171 of the present pamphlet publication of the System of Accounts. In the Code of Federal Regulations the proposed new Appendix II would, if adopted, replace existing Part 204—Application of Uniform System of Accounts to Class C and Class D Natural Gas Companies, of Title 18 of the code.

§ 204.1 Application of uniform system of accounts to Class C and Class D natural gas companies. (a) This part is designed to show the accounts required to be kept by Class C and Class D natural

(c) Each Class D natural gas company shall keep all of the accounts listed in this appendix, insofar as applicable, that contain, as a part of the title, the four digit numbers beginning with the figure 2 (for example, Account 2100, Gas Plant).

(d) Any Class C or Class D natural gas company may at its option keep the accounts prescribed for Class A or Class B natural gas companies, or any Class D natural gas company may keep the accounts prescribed for Class C natural gas companies.

(e) The Uniform System of Accounts is applicable in principle to all natural gas companies subject to the Commission's accounting requirements under the Natural Gas Act. Many of the accounts that are required to be kept by Class A and Class B natural gas compa-

nies, however, have been grouped or combined in order that the accounting system prescribed for the smaller Class C and Class D natural gas companies may conform more nearly to the nature and volume of their transactions. The definitions and all instructions contained in the main body of the Uniform System of Accounts apply in principle to Class C and Class D natural gas companies. References in said definitions and instructions to accounts which have been combined herein shall apply in principle to the combined account. The texts and lists of items appearing under the accounts prescribed for Class A and Class B natural gas companies shall apply in detail to the accounts prescribed herein for Class C and Class D natural gas companies.

§ 204.2 Balance sheet accounts; for natural gas companies.

D No.	C No.	Accounts for class C and class D natural gas companies	A and B Nos.	Accounts for class A and class B natural gas companies
ASSETS AND OTHER DEBITS				
I. UTILITY PLANT				
2100	1100	Gas plant.....	100	Gas plant.....
2100.1	1100.1	Gas plant in service, leased to others, and held for future use.....		100.1 Gas plant in service.
2100.2	1100.2	Construction work in progress.....		100.2 Gas plant leased to others.
2100.3	1100.3	Gas plant acquisition adjustments.....		100.3 Construction work in progress.
2100.4	1100.4	Gas plant in process of reclassification.....		100.4 Gas plant held for future use.
2100.5	1100.5	Gas plant adjustments.....		100.5 Gas plant acquisition adjustments.
2100.6	1100.6	Other utility plant.....		100.6 Gas plant in process of reclassification.
2107	1107	Gas plant adjustments.....	107	Gas plant adjustments.
2108	1108	Other utility plant.....	108	Other utility plant.
II. INVESTMENT AND FUND ACCOUNTS				
2110	1110	Other physical property.....	110	Other physical property.
			111	Investments in securities of associated companies.
			111.1	Advances to associated companies.
			111.2	Other investments.
2114	1114	Miscellaneous investments and special funds.....	112	Sinking funds.
			113	Miscellaneous special funds.
			114	Depreciation fund.
				114.1 Other special funds.
III. CURRENT AND ACCRUED ASSETS				
2120	1120	Cash.....	120	Cash.
2121	1121	Special deposits.....	121	Special deposits.
			121.1	Interest special deposits.
			121.2	Dividend special deposits.
			121.3	Miscellaneous special deposits.
2122	1122	Working funds.....	122	Working funds.
2123	1123	Temporary cash investments.....	123	Temporary cash investments.
2124	1124	Notes and accounts receivable.....	124	Notes receivable.
			125	Accounts receivable.
			125.1	Accounts receivable—customers.
			125.2	Other accounts receivable.
2126	1126	Receivables from associated companies.....	126	Receivables from associated companies.
			126.1	Notes receivable from associated companies.
			126.2	Accounts receivable from associated companies.

PROPOSED RULE MAKING

D No.	C No.	Accounts for class C and class D natural gas companies	A and B Nos.	Accounts for class A and class B natural gas companies	D No.	C No.	Accounts for class C and class D natural gas companies	A and B Nos.	Accounts for class A and class B natural gas companies
2151	1131	ASSETS AND OTHER DEBITS—Continued		III. CURRENT AND ACCRUED ASSETS—Continued			LIABILITIES AND OTHER CREDITS—Continued		IX. CURRENT AND ACCRUED LIABILITIES—Continued
2152	1132	Materials and supplies	131	Materials and supplies—gas	2227	1227	Customers' deposits	227	Customers' deposits
2153	1133	Prepayments	132	Materials and supplies—other	2228	1228	Taxes accrued	228	Taxes accrued
2154	1134	Miscellaneous current and accrued assets	133	Prepayments to capital stock	2229	1229	Interest accrued	229	Interest accrued
2155	1135	Gas in underground storage	134	Interest and dividends receivable			Other current and accrued liabilities	230	Other current and accrued liabilities
2156	1136	IV. DEFERRED DEBITS		Arrests receivable					X. DEFERRED CREDITS
2157	1137	Unamortized debt discount and expense	140	Arrests receivable—other	2240	1240	Unamortized premium on debt	240	Unamortized premium on debt
2158	1138	Extraordinary property losses	141	Gas in underground storage	2241	1241	Customers' advances for construction	241	Customers' advances for construction
2159	1139	Miscellaneous deferred debits	142.1	Unamortized debt discount and expense	2242	1242	Other deferred credits	242	Other deferred credits
2160	1140		142.2	Extraordinary property losses					XL RESERVES
2161	1141		143	Preliminary natural gas survey and investigation charges	220.1	120.1	Reserve for depreciation of gas plant	20.1	Reserve for depreciation of gas plant
2162	1142		144	Other charges			Reserve for depreciation of gas plant leased to others	20.12	Reserve for depreciation of gas plant leased to others
2163	1143		145	Clearing accounts			Reserve for depreciation of gas plant held for future use	20.13	Reserve for depreciation of gas plant held for future use
2164	1144		146	Retirement work in progress	230.2	130.2	Reserve for amortization and depreciation of natural gas land and land rights	20.2	Reserve for amortization and depreciation of natural gas land and land rights
2165	1145			Other work in progress			Reserve for amortization and depreciation of producing natural gas land and land rights—gas plant in service	20.22	Reserve for amortization and depreciation of producing natural gas land and land rights—gas plant in service
2166	1146			Other deferred debits			Reserve for amortization and depreciation of other limited-term gas investments	20.3	Reserve for amortization of other limited-term gas investments
2167	1147				2251	1151	Reserve for amortization of other limited-term gas investments—gas plant in service	20.31	Reserve for amortization of other limited-term gas investments—gas plant in service
2168	1148						Reserve for amortization of other limited-term gas investments—gas plant leased to others	20.32	Reserve for amortization of other limited-term gas investments—gas plant leased to others
2169	1149						Reserve for amortization of other limited-term gas investments—gas plant held for future use	20.33	Reserve for amortization of other limited-term gas investments—gas plant held for future use
2170	1150						Reserve for amortization of gas plant acquisition adjustments	20.34	Reserve for amortization of gas plant acquisition adjustments
2171	1151						Reserve for depreciation and amortization of other property	20.35	Reserve for depreciation and amortization of other property
2172	1152						Reserve for uncollectible accounts	20.36	Reserve for uncollectible accounts
2173	1153						Reserve for uncollectible accounts—merchandising, jobbing, and contract work	20.37	Reserve for uncollectible accounts—merchandising, jobbing, and contract work
2174	1154						Reserve for uncollectible accounts—associated companies	20.38	Reserve for uncollectible accounts—associated companies
2175	1155						Reserve for uncollectible accounts—officers and employees	20.39	Reserve for uncollectible accounts—officers and employees
2176	1156						Reserve for uncollectible accounts—other	20.40	Reserve for uncollectible accounts—other
2177	1157						Insurance reserve	20.41	Insurance reserve
2178	1158						Injuries and damages reserve	20.42	Injuries and damages reserve
2179	1159						Employees' provident reserve	20.43	Employees' provident reserve
2180	1160						Other reserves	20.44	Other reserves
2181	1161								XII. CONTRIBUTIONS IN AID OF CONSTRUCTION
2182	1162						Contributions in aid of construction	20.45	Contributions in aid of construction
2183	1163								XIII. SURPLUSES
2184	1164						Capital surplus	20.46	Capital surplus
2185	1165						Earned surplus	20.47	Earned surplus

§ 204.3 Gas plant accounts; for natural gas companies.

Accounts for class D natural gas companies	Accounts for class C natural gas companies	Accounts for class A and class B natural gas companies
I. INTANGIBLE PLANT	I. INTANGIBLE PLANT	I. INTANGIBLE PLANT
2301 Intangible plant.....	1301 Organization..... 1302 Franchises and consents..... 1303 Miscellaneous intangible plant.....	301 Organization..... 302 Franchises and consents..... 303 Miscellaneous intangible plant.....
II. PRODUCTION PLANT	II. PRODUCTION PLANT	II. PRODUCTION PLANT
A. MANUFACTURED GAS PRODUCTION PLANT	A. MANUFACTURED GAS PRODUCTION PLANT	A. MANUFACTURED GAS PRODUCTION PLANT
2311 Land and land rights.....	1311 Land and land rights.....	311 Land and land rights..... 311.1 Land..... 311.2 Land rights.....
2312 Structures and improvements.....	1312 Structures and improvements.....	312 Structures and improvements.....
2313 Boiler plant and other power equipment.....	1313 Boiler plant equipment..... 1314 Other power equipment.....	313 Boiler equipment..... 314 Other power equipment.....
2315 Benches and retorts.....	1315 Benches and retorts.....	315 Benches and retorts.....
2316 Coke ovens.....	1316 Coke ovens.....	316 Coke ovens.....
2317 Producer gas equipment.....	1317 Producer gas equipment.....	317 Producer gas equipment.....
2320 Other gas generating equipment.....	1318 Water gas generating equipment..... 1319 Liquefied petroleum gas equipment..... 1320 Other gas generating equipment.....	318 Water gas generating equipment..... 319 Liquefied petroleum gas equipment..... 320 Other gas generating equipment.....
2321 Coal, coke, and ash handling equipment.....	1321 Coal, coke, and ash handling equipment.....	321 Coal, coke, and ash handling equipment.....
2322 Gas reforming equipment.....	1322 Gas reforming equipment.....	322 Gas reforming equipment.....
2326 Other production equipment.....	1323 Purification equipment..... 1324 Residual refining equipment..... 1325 Gas mixing equipment..... 1326 Other production equipment.....	323 Purification equipment..... 324 Residual refining equipment..... 325 Gas mixing equipment..... 326 Other production equipment.....
B. NATURAL GAS PRODUCTION PLANT	B. NATURAL GAS PRODUCTION PLANT	B. NATURAL GAS PRODUCTION PLANT
B1. Natural Gas Production and Gathering Plant	B1. Natural Gas Production and Gathering Plant	B1. Natural Gas Production and Gathering Plant
2330.1 Natural gas producing lands, leaseholds, and rights.....	1330.1 Natural gas producing lands and leaseholds..... 1330.3 Natural gas rights.....	330.1 Natural gas producing lands..... 330.2 Natural gas producing leaseholds..... 330.3 Natural gas rights.....
2330.5 Other land and land rights.....	1330.5 Other land and land rights.....	330.4 Rights-of-way..... 330.5 Other land and land rights.....
2331 Production system structures.....	1331 Production system structures.....	331.1 Gas well structures..... 331.2 Field compressor station structures..... 331.3 Field measuring and regulating station structures..... 331.4 Other production and gathering system structures.....
2332 Producing gas wells.....	1332 Producing gas wells.....	332.1 Producing gas wells—well construction..... 332.2 Producing gas wells—well equipment.....
2333 Field lines and equipment.....	1333.1 Field lines..... 1333.2 Field compressor station equipment..... 1333.3 Field measuring and regulating station equipment.....	333.1 Field lines..... 333.2 Field compressor station equipment..... 333.3 Field measuring and regulating station equipment.....
2335 Purification equipment.....	1334 Drilling and cleaning equipment..... 1335 Purification equipment.....	334 Drilling and cleaning equipment..... 335 Purification equipment.....
2336 Other production and gathering equipment.....	1336 Other production and gathering equipment.....	336 Other production and gathering equipment.....
B2. Products Extraction Plant	B2. Products Extraction Plant	B2. Products Extraction Plant
2337.1 Land and land rights.....	1337.1 Land and land rights.....	337.1 Land and land rights..... 337.11 Land..... 337.12 Land rights.....
2337.2 Structures and improvements.....	1337.2 Structures and improvements.....	337.2 Structures and improvements.....
2337.3 Products extraction and refining equipment.....	1337.3 Products extraction and refining equipment.....	337.3 Extraction and refining equipment..... 337.4 Pipe lines..... 337.5 Extracted products storage equipment..... 337.6 Compressor equipment..... 337.7 Gas measuring and regulating equipment..... 337.8 Other equipment.....
III. STORAGE PLANT	III. STORAGE PLANT	III. STORAGE PLANT
A. UNDERGROUND STORAGE PLANT	A. UNDERGROUND STORAGE PLANT	A. UNDERGROUND STORAGE PLANT
2341 Land and land rights.....	1341 Land and land rights.....	341 Land and land rights..... 341.1 Underground storage land..... 341.2 Underground storage leaseholds..... 341.3 Underground storage rights..... 341.4 Underground storage rights-of-way.....
2342 Structures and improvements.....	1342 Structures and improvements.....	342 Structures and improvements..... 342.1 Underground storage well structure..... 342.2 Underground storage compressor station structures..... 342.3 Underground storage measuring and regulating station structures..... 342.4 Other underground storage structures.....
2343.1 Storage gas wells.....	1343 Storage gas wells.....	343.1 Underground storage well construction..... 343.2 Underground storage well equipment..... 343.3 Underground storage lines..... 343.4 Underground storage compressor station equipment.....
2343.2 Underground storage lines and equipment.....	1343.3 Underground storage lines..... 1343.4 Underground storage pumping and regulating equipment..... 1343.6 Other underground storage equipment.....	343.5 Underground storage measuring and regulating station equipment..... 343.6 Underground storage purification equipment..... 343.7 Other underground storage equipment..... 344 Gas stored underground—noncurrent.....
2344 Gas stored underground—noncurrent.....	1344 Gas stored underground—noncurrent.....	
B. LOCAL STORAGE PLANT	B. LOCAL STORAGE PLANT	B. LOCAL STORAGE PLANT
2345 Land and land rights.....	1345 Land and land rights.....	345 Land and land rights..... 345.1 Land..... 345.2 Land rights.....
2346 Structures and improvements.....	1346 Structures and improvements.....	346 Structures and improvements.....
2347 Gas holders.....	1347 Gas holders.....	347 Gas holders.....
2349 Other local gas storage equipment.....	1349 Other local gas storage equipment.....	348 Liquefaction and regasification equipment..... 349 Other local gas storage equipment.....
IV. TRANSMISSION PLANT	IV. TRANSMISSION PLANT	IV. TRANSMISSION PLANT
2351 Land and land rights.....	1351 Land and land rights.....	351 Land and land rights..... 351.1 Land..... 351.2 Land rights.....

Accounts for class D natural gas companies	Accounts for class C natural gas companies	Accounts for class A and class B natural gas companies
IV. TRANSMISSION PLANT—Continued	IV. TRANSMISSION PLANT—Continued	IV. TRANSMISSION PLANT—Continued
2352 Structures and improvements.....	1352 Structures and improvements.....	352 Structures and improvements. 352.1 Compressor station structures. 352.2 Measuring and regulating station structures. 352.3 Other structures.
2353 Mains.....	1353 Mains.....	353 Mains.
2354 Pumping and regulating equipment.....	1354 Pumping and regulating equipment.....	354.1 Compressor station equipment.
2355 Other transmission system equipment.....	1355 Other transmission system equipment.....	354.2 Measuring and regulating station equipment. 355 Other transmission system equipment.
V. DISTRIBUTION PLANT	V. DISTRIBUTION PLANT	V. DISTRIBUTION PLANT
A. CITY GATE AND MAIN LINE INDUSTRIAL MEASURING AND REGULATING STATION PLANT	A. CITY GATE AND MAIN LINE INDUSTRIAL MEASURING AND REGULATING STATION PLANT	A. CITY GATE AND MAIN LINE INDUSTRIAL MEASURING AND REGULATING STATION PLANT
2356.1 Land and land rights.....	1356.1 Land and land rights.....	356.1 Land and land rights. 356.11 Land. 356.12 Land rights.
2356.2 Structures and improvements.....	1356.2 Structures and improvements.....	356.2 Structures and improvements.
2356.3 Measuring and regulating station equipment.....	1356.3 Measuring and regulating station equipment.....	356.3 Measuring and regulating station equipment.
B. GENERAL DISTRIBUTION SYSTEM PLANT	B. GENERAL DISTRIBUTION SYSTEM PLANT	B. GENERAL DISTRIBUTION SYSTEM PLANT
2357 Land and land rights.....	1357 Land and land rights.....	357 Land and land rights. 357.1 Land. 357.2 Land rights.
2358 Structures and improvements.....	1358 Structures and improvements.....	358 Structures and improvements.
2359 Mains.....	1359 Mains.....	359 Mains.
2360 Pumping and regulating equipment.....	1360 Pumping and regulating equipment.....	360.1 Distribution system compressor station equipment.
2361 Services.....	1361 Services.....	360.2 Distribution system measuring and regulating station equipment.
2362 Meters and regulators.....	1362 Meters and regulators.....	361 Services. 362 Meters. 363 Meter installations. 364 House regulators. 365 House regulator installations. 366.1 Industrial measuring and regulating station equipment.
2366 Other property on customers' premises.....	1366 Other property on customers' premises.....	366.2 Other property on customers' premises.
2367 Other distribution system equipment.....	1367 Other distribution system equipment.....	367 Other distribution system equipment.
VI. GENERAL PLANT	VI. GENERAL PLANT	VI. GENERAL PLANT
2370 Land and land rights.....	1370 Land and land rights.....	370 Land and land rights.
2371 Structures and improvements.....	1371 Structures and improvements.....	371 Structures and improvements.
2372 Office furniture and equipment.....	1372 Office furniture and equipment.....	372 Office furniture and equipment.
	1373 Transportation equipment.....	373 Transportation equipment.
	1374 Stores equipment.....	374 Stores equipment.
	1375 Shop equipment.....	375 Shop equipment.
2373 General plant equipment.....	1376 Laboratory equipment.....	376 Laboratory equipment.
	1377 Tools and work equipment.....	377 Tools and work equipment.
	1378 Communication equipment.....	378 Communication equipment.
	1379 Miscellaneous equipment.....	379 Miscellaneous equipment.
2380 Other tangible property.....	1380 Other tangible property.....	380 Other tangible property.
2391 Gas plant purchased.....	1391 Gas plant purchased.....	391 Gas plant purchased.
2392 Gas plant sold.....	1392 Gas plant sold.....	392 Gas plant sold.

§ 204.4 Earned surplus account; for natural gas companies.

Accounts for all natural gas companies			
D Nos.	C Nos.	A and B Nos.	
CREDITS			
2271	1271	271	Earned surplus (at beginning of period).
2272	1400	400	Credit balance transferred from income account.
2401	1401	401	Miscellaneous credits to surplus.
			Total credits.
DEBITS			
2410	1410	410	Debit balance transferred from income account.
2411	1411	411	Dividend appropriations—preferred stock.
2412	1412	412	Dividend appropriations—common stock.
2413	1413	413	Miscellaneous reservations of surplus.
2414	1414	414	Miscellaneous debits to surplus.
2271	1271	271	Earned surplus (at end of period).

§ 204.5 Income accounts; for natural gas companies.

Accounts for class A and class B natural gas companies			
D Nos.	C Nos.	A and B Nos.	
I. UTILITY INCOME			
2301	1301	301	Gas operating income:
2302	1302	302	Operating revenues:
2303	1303	303	Operating expenses:
2304	1304	304	Depreciation and depletion of producing natural gas land and land rights.
2305	1305	305	Amortization of other limited-term gas investments.
2306	1306	306	Amortization of gas plant acquisition adjustments.
2307	1307	307	Property losses chargeable to operations.
2308	1308	308	Taxes.
2309	1309	309	Net operating revenue deductions.
2310	1310	310	Net operating revenues.
2311	1311	311	Income from gas plant leased to others.
2312	1312	312	Revenues from plant leased to others.
2313	1313	313	Expenses of plant leased to others.
2314	1314	314	Income from gas plant leased to others.
2315	1315	315	Gas operating income.
2316	1316	316	Other utility operating income.
2317	1317	317	Utility income.
II. OTHER INCOME			
2320	1320	320	Income from merchandising, jobbing, and contract work.
2321	1321	321	Revenues from merchandising, jobbing, and contract work.
2322	1322	322	Costs and expenses of merchandising, jobbing, and contract work.
2323	1323	323	Income from nonutility operations.
2324	1324	324	Revenues from lease of other physical property.
2325	1325	325	Dividend revenues.

Accounts for class A and class B natural gas companies			
D Nos.	C Nos.	A and B Nos.	
II. OTHER INCOME—Con.			
2326	1326	326	Interest revenues:
2327	1327	327	Interest on securities owned.
2328	1328	328	Interest on sinking and other funds.
2329	1329	329	Miscellaneous nonoperating revenues.
2330	1330	330	Nonoperating revenue deductions.
2331	1331	331	Total other income.
III. INCOME DEDUCTIONS			
2332	1332	332	Interest on long-term debt.
2333	1333	333	Amortization of debt discount and expense.
2334	1334	334	Amortization of premium on debt—Cr.
2335	1335	335	Taxes assumed on interest.
2336	1336	336	Interest on debt to associated companies.
2337	1337	337	Interest on advances from associated companies.
2338	1338	338	Interest on other debt to associated companies.
2339	1339	339	Other interest charges.
2340	1340	340	Interest charged to construction—Cr.
IV. DISPOSITION OF NET INCOME			
2341	1341	341	Miscellaneous amortization.
2342	1342	342	Miscellaneous income deductions.
2343	1343	343	Total income deductions.
2344	1344	344	Net income.
2345	1345	345	Miscellaneous reservations of net income.
2346	1346	346	Balance transferred to earned surplus.

§ 204.6 Operating revenue accounts; for natural gas companies.

Accounts for natural gas companies			
D Nos.	C Nos.	A and B Nos.	
I. GAS SERVICE REVENUES			
2400	1400	400	Residential sales.
2401	1401	401	Commercial sales.
2402	1402	402	Industrial sales.
2403	1403	403	Public street and highway lighting.
2404	1404	404	Other sales to public authorities.
2405	1405	405	Sales to other gas utilities.
2406	1406	406	Interdepartmental sales.
2407	1407	407	Other sales.
2408	1408	408	Other sales.
II. OTHER GAS REVENUES			
2410	1410	410	Rent from gas property.
2411	1411	411	Interdepartmental rents.
2412	1412	412	Customers' forfeited discounts and penalties.
2413	1413	413	Service of customers' installations.
2414	1414	414	Revenue from transportation of gas of others.
2415	1415	415	Sales of products extracted from natural gas.
2416	1416	416	Revenues from natural gas processed by others.
2417	1417	417	Incidental sales.
2418	1418	418	Incidental oil sales.
2419	1419	419	Miscellaneous gas revenues.

§ 204.7 Operating expense accounts; for natural gas companies.

Accounts for class D natural gas companies	Accounts for class C natural gas companies	Accounts for class B natural gas companies	Accounts for class A natural gas companies
I. PRODUCTION EXPENSES	I. PRODUCTION EXPENSES	I. PRODUCTION EXPENSES	I. PRODUCTION EXPENSES
A. MANUFACTURED GAS PRODUCTION	A. MANUFACTURED GAS PRODUCTION	A. MANUFACTURED GAS PRODUCTION	A. MANUFACTURED GAS PRODUCTION
<i>Operation</i>	<i>Operation</i>	<i>Operation</i>	<i>Operation</i>
2701 Operation supervision and labor.	1701 Operation supervision and engineering.	701 Operation supervision and engineering.	701 Operation supervision and engineering.
	1702 Operation labor.	702 Boiler and other power labor.	702 Boiler and other power labor.
		703 Coal gas and producer gas labor.	703.1 Retort labor.
			703.2 Coke oven labor.
			703.3 Producer gas labor.
			704.1 Water gas generating labor.
			704.2 Liquefied petroleum gas regasifying labor.
			704.3 Other gas generating labor.
			704.4 Gas reforming labor.
			705 Purification labor.
			706 Gas mixing labor.
			707 Miscellaneous production labor.
2708 Boiler fuel.	1708 Boiler fuel.	708 Boiler fuel.	708 Boiler fuel.
2709 Water.	1709 Water.	709 Water.	709 Water.
			710 Fuel under retorts.
2710 Coal gas fuel.	1710 Fuel under coke ovens.	710 Fuel under coke ovens.	710 Fuel under coke ovens.
	1711 Fuel under coke ovens.	711 Fuel under coke ovens.	711 Fuel under coke ovens.
	1712 Producer gas fuel.	712 Producer gas fuel.	712 Producer gas fuel.
2713 Fuel for liquefied petroleum gas processes.	1713 Fuel for liquefied petroleum gas processes.	713 Fuel for liquefied petroleum gas processes.	713 Fuel for liquefied petroleum gas processes.
2714 Coal carbonized.	1714.1 Coal carbonized in retorts.	714.1 Coal carbonized in retorts.	714.1 Coal carbonized in retorts.
	1714.2 Coal carbonized in coke ovens.	714.2 Coal carbonized in coke ovens.	714.2 Coal carbonized in coke ovens.
2715 Water gas generator fuel.	1715 Water gas generator fuel.	715 Water gas generator fuel.	715 Water gas generator fuel.
2717 Oil and enricher materials.	1717. Oil for water gas.	716 Oil for water gas.	716 Oil for water gas.
	1717. Gas enricher.	717 Gas enricher.	717 Gas enricher.
2720 Raw materials for other gas processes.	1718 Liquefied petroleum gas.	718 Liquefied petroleum gas.	718 Liquefied petroleum gas.
	1719 Oil for oil gas.	719 Oil for oil gas.	719 Oil for oil gas.
	1720 Raw materials for other gas processes.	720 Raw materials for other gas processes.	720 Raw materials for other gas processes.
2722 Other production supplies and expenses.	1721 Purification supplies.	721 Purification supplies.	721 Purification supplies.
	1722 Miscellaneous works expenses.	722 Miscellaneous works expenses.	722 Miscellaneous works expenses.
<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>
	1723 Maintenance supervision and engineering.	723 Maintenance supervision and engineering.	723 Maintenance supervision and engineering.
	1724 Maintenance of structures and improvements.	724 Maintenance of structures and improvements.	724 Maintenance of structures and improvements.
2723 Maintenance of production plant.		725 Maintenance of power equipment.	725.1 Maintenance of boiler plant equipment.
			725.2 Maintenance of other power equipment.
			726.1 Maintenance of benches and retorts.
			726.2 Maintenance of coke ovens.
			726.3 Maintenance of producer gas equipment.
			726.4 Maintenance of water gas generating equipment.
			726.5 Maintenance of liquefied petroleum gas equipment.
			726.6 Maintenance of other gas generating equipment.
			726.7 Maintenance of coal, coke, and ash handling equipment.
			727.1 Maintenance of gas reforming equipment.
			727.2 Maintenance of purification equipment.
			727.3 Maintenance of other gas equipment.
	1725 Maintenance of production plant equipment.	726 Maintenance of producing and generating equipment.	
		727 Maintenance of other equipment.	
<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>
2728 Power from other sources.	1728 Power from other sources.	728 Power from other sources.	728 Power from other sources.
2729 Rents.	1729 Rents.	729 Rents.	729 Rents.
2730.1 Residuals produced—Cr.	1730.1 Residuals produced—Cr.	730.1 Residuals produced—Cr.	730.1 Residuals produced—Cr.
2730.2 Residuals expenses.	1730.2 Residuals expenses.	730.2 Residuals operation expenses.	730.2 Residuals operation expenses.
		730.3 Residuals maintenance expenses.	730.3 Residuals maintenance expenses.
2731.1 Joint expenses—Dr.	1731.1 Joint expenses—Dr.	731.1 Joint expenses—Dr.	731.1 Joint expenses—Dr.
2731.2 Joint expenses—Cr.	1731.2 Joint expenses—Cr.	731.2 Joint expenses—Cr.	731.2 Joint expenses—Cr.
B 1. Natural Gas Production and Gathering	B 1. Natural Gas Production and Gathering	B 1. Natural Gas Production and Gathering	B 1. Natural Gas Production and Gathering
<i>Operation</i>	<i>Operation</i>	<i>Operation</i>	<i>Operation</i>
2733.1 Operation supervision and labor.	1733.1 Operation supervision and engineering.	733.1 Operation supervision and engineering.	733.1 Operation supervision and engineering.
	1733.2 Operation labor.	733.2 Operation labor.	733.21 Gas well labor.
			733.22 Field line labor.
			733.23 Field compressor station labor.
			733.24 Field measuring and regulating station labor.
			733.25 Purification labor.
			733.26 Other production and gathering labor.
			733.31 Gas well supplies and expenses.
			733.32 Field line supplies and expenses.
			733.33 Field compressor station supplies and expenses.
			733.34 Field measuring and regulating station supplies and expenses.
2733.3 Operating supplies and expenses.	1733.3 Operating supplies and expenses.	733.3 Operating supplies and expenses.	733.35 Purification supplies and expenses.
			733.36 Other operating supplies and expenses.
	1733.4 Production maps and records.	733.4 Production maps and records.	733.4 Production maps and records.

Accounts for class D natural gas companies	Accounts for class C natural gas companies	Accounts for class B natural gas companies	Accounts for class A natural gas companies
I. PRODUCTION EXPENSES—CON.	I. PRODUCTION EXPENSES—Continued	I. PRODUCTION EXPENSES—Continued	I. PRODUCTION EXPENSES—Continued
A. MANUFACTURED GAS PRODUCTION—continued	A. MANUFACTURED GAS PRODUCTION—CON.	A. MANUFACTURED GAS PRODUCTION—CON.	A. MANUFACTURED GAS PRODUCTION—CON.
B 1. Natural Gas Production and Gathering—Continued	B 1. Natural Gas Production and Gathering—Continued	B 1. Natural Gas Production and Gathering—Continued	C 1. Natural Gas Production and Gathering—Continued
Maintenance	Maintenance	Maintenance	Maintenance
2734 Maintenance of production and gathering plant.	1734.1 Maintenance supervision and engineering.	734.1 Maintenance supervision and engineering.	734.1 Maintenance supervision and engineering.
	1734.2 Maintenance of structures and improvements.	734.2 Maintenance of structures and improvements.	734.21 Maintenance of gas well structures.
		734.3 Maintenance of producing gas well equipment.	734.22 Maintenance of field compressor station structures.
	1734.4 Maintenance of wells, lines, and equipment.	734.4 Maintenance of field lines and equipment.	734.23 Maintenance of field measuring and regulating station structures.
		734.5 Maintenance of drilling and cleaning equipment.	734.24 Maintenance of other production and gathering system structures.
		734.6 Maintenance of purification equipment.	734.3 Maintenance of producing gas well equipment.
		734.7 Maintenance of other production and gathering equipment.	734.41 Maintenance of field lines.
			734.42 Maintenance of field compressor station equipment.
			734.43 Maintenance of field measuring and regulating station equipment.
			734.5 Maintenance of drilling and cleaning equipment.
			734.6 Maintenance of purification equipment.
			734.7 Maintenance of other production and gathering equipment.
Miscellaneous	Miscellaneous	Miscellaneous	Miscellaneous
2735.1 Gas well royalties.	1735.1 Gas well royalties.	735.1 Gas well royalties.	735.1 Gas well royalties.
2735.2 Natural gas rents.	1735.2 Natural gas rents.	735.2 Natural gas rents.	735.2 Natural gas rents.
2735.3 Joint expenses—debit.	1735.3 Joint expenses—debit.	735.3 Joint expenses—debit.	735.3 Joint expenses—debit.
2735.4 Joint expenses—credit.	1735.4 Joint expenses—credit.	735.4 Joint expenses—credit.	735.4 Joint expenses—credit.
B 2. Products Extraction	B 2. Products Extraction	B 2. Products Extraction	B 2. Products Extraction
Operation	Operation	Operation	Operation
2736.1 Operation supervision and labor.	1736.1 Operation supervision and engineering.	736.1 Operation supervision and engineering.	736.1 Operation supervision and engineering.
2736.2 Gas shrinkage and fuel.	1736.2 Operation labor.	736.2 Operation labor.	736.2 Operation labor.
2736.3 Operating supplies and expenses.	1736.3 Gas shrinkage and fuel.	736.3 Gas shrinkage.	736.3 Gas shrinkage.
	1736.4 Joint expenses—debit.	736.4 Fuel.	736.4 Fuel.
	1736.5 Joint expenses—credit.	736.5 Power.	736.5 Power.
		736.6 Production materials and supplies.	736.6 Production materials and supplies.
		736.7 Other supplies and expenses.	736.7 Other supplies and expenses.
Maintenance	Maintenance	Maintenance	Maintenance
2737.1 Maintenance of products extraction plant.	1737.1 Maintenance supervision and engineering.	737.1 Maintenance supervision and engineering.	737.1 Maintenance supervision and engineering.
	1737.2 Maintenance of products extraction plant.	737.2 Maintenance of structures and improvements.	737.2 Maintenance of structures and improvements.
		737.3 Maintenance of equipment.	737.3 Maintenance of equipment.
Miscellaneous	Miscellaneous	Miscellaneous	Miscellaneous
2738.1 Products purchased for resale.	1738.1 Products purchase for resale.	738.1 Products purchased for resale.	738.1 Products purchased for resale.
2738.2 Miscellaneous products extraction expenses.	1738.2 Miscellaneous products extraction expenses.	738.2 Variation in products inventory—debit or credit.	738.2 Variation in products inventory—debit or credit.
2738.7 Joint expenses—debit.	1738.7 Joint expenses—debit.	738.3 Royalties on products extracted.	738.3 Royalties on products extracted.
2738.8 Joint expenses—credit.	1738.8 Joint expenses credit.	738.4 Selling expenses.	738.4 Selling expenses.
		738.5 Rents.	738.5 Rents.
		738.6 Extracted products used by utility—credit.	738.6 Extracted products used by utility—credit.
		738.7 Joint expenses—debit.	738.7 Joint expenses—debit.
		738.8 Joint expenses—credit.	738.8 Joint expenses—credit.
B 3. Exploration and Development	B 3. Exploration and Development	B 3. Exploration and Development	B 3. Exploration and Development
2739.1 Delay rentals.	1739.1 Delay rentals.	739.1 Delay rentals.	739.1 Delay rentals.
2739.2 Nonproductive well drilling.	1739.2 Nonproductive well drilling.	739.2 Nonproductive well drilling.	739.2 Nonproductive well drilling.
2739.3 Abandoned leases.	1739.3 Abandoned leases.	739.3 Abandoned leases.	739.3 Abandoned leases.
2739.4 Other exploration costs.	1739.4 Other exploration costs.	739.4 Other exploration costs.	739.4 Other exploration costs.
C. OTHER GAS SUPPLY EXPENSES	C. OTHER GAS SUPPLY EXPENSES	C. OTHER GAS SUPPLY EXPENSES	C. OTHER GAS SUPPLY EXPENSES
(Changed from Other Production Expenses)	(Changed from Other Production Expenses)	(Changed from Other Production Expenses)	(Changed from Other Production Expenses)
2745 Purchased gas.	1745 Purchased gas.	745 Purchased gas.	745 Purchased gas.
2746 Purchased gas expenses.	1746 Purchased gas expenses.	745.1 Purchased gas—natural gas.	745.1 Purchased gas—natural gas.
2747.1 Gas withdrawn from underground storage—debit.	1747.1 Gas withdrawn from underground storage—debit.	745.2 Purchased gas—other gas.	745.2 Purchased gas—other gas.
2747.2 Gas delivered to underground storage—credit.	1747.2 Gas delivered to underground storage—credit.	746 Purchased gas expenses.	746 Purchased gas expenses.
2748 Gas used in utility operations—credit.	1748 Gas used in utility operations—credit.	746.1 Wells expenses—purchased gas.	746.1 Wells expenses—purchased gas.
2749 Other gas supply expenses.	1749 Other gas supply expenses.	746.2 Operation and maintenance of purchased gas measuring stations.	746.2 Operation and maintenance of purchased gas measuring stations.
2750 Joint expenses—debit.	1750 Joint expenses—debit.	746.3 Purchased gas calculations expenses.	746.3 Purchased gas calculations expenses.
2751 Joint expenses—credit.	1751 Joint expenses—credit.	746.4 Other purchased gas expenses.	746.4 Other purchased gas expenses.
		747.1 Gas withdrawn from underground storage—debit.	747.1 Gas withdrawn from underground storage—debit.
		747.2 Gas delivered to underground storage—credit.	747.2 Gas delivered to underground storage—credit.
		748 Gas used in utility operations—credit.	748 Gas used in utility operations—credit.
		748.1 Gas used for transmission compressor fuel—credit.	748.1 Gas used for transmission compressor fuel—credit.
		748.2 Gas used in products extraction process—credit.	748.2 Gas used in products extraction process—credit.
		748.3 Gas for other utility uses—Credit.	748.3 Gas for other utility uses—Credit.
		749 Other gas supply expenses.	749 Other gas supply expenses.
		750 Joint expenses—debit.	750 Joint expenses—debit.
		751 Joint expenses—credit.	751 Joint expenses—credit.

Accounts for class D natural gas companies	Accounts for class C natural gas companies	Accounts for class B natural gas companies	Accounts for class A natural gas companies
II. STORAGE EXPENSES	II. STORAGE EXPENSES	II. STORAGE EXPENSES	II. STORAGE EXPENSES
A. UNDERGROUND STORAGE	A. UNDERGROUND STORAGE	A. UNDERGROUND STORAGE	A. UNDERGROUND STORAGE
<i>Operation</i>	<i>Operation</i>	<i>Operation</i>	<i>Operation</i>
2755 Operation supervision and labor.	1755.1 Operation superv. and enginrng.	755.1 Operation superv. and enginrng.	755.1 Operation supervision and engineering.
	1755.2 Operation labor.	755.2 Operation labor.	755.21 Storage well labor.
			755.22 Storage lines labor.
			755.23 Storage compressor station labor.
			755.24 Storage measuring and regulating station labor.
			755.25 Other storage labor.
			755.31 Storage well supplies and expenses.
			755.32 Storage lines supplies and expenses.
			755.33 Storage compressor station supplies and expenses.
2755.3 Operation supplies and expenses.	1755.3 Operation supplies and expenses.	755.3 Operation supplies and expenses.	755.34 Storage measuring and regulating station supplies and expenses.
			755.35 Other storage operation supplies and expenses.
2755.4 Nonoperative storage well drilling.	1755.4 Nonoperative storage well drilling.	755.4 Nonoperative storage well drilling.	755.4 Nonoperative storage well drilling.
2755.5 Storage maps and records.	1755.5 Storage maps and records.	755.5 Storage maps and records.	755.5 Storage maps and records.
<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>
	1756.1 Maintenance supervision and engineering.	756.1 Maintenance supervision and engineering.	756.1 Maintenance supervision and engineering.
	1756.2 Maintenance of structures and improvements.	756.2 Maintenance of structures and improvements.	756.21 Maintenance of storage well structures.
			756.22 Maintenance of storage compressor station structures.
			756.23 Maintenance of storage measuring and regulating structures.
			756.24 Maintenance of other storage structures.
			756.3 Maintenance of storage well equipment.
			756.41 Maintenance of storage lines.
			756.42 Maintenance of storage compressor station equipment.
			756.43 Maintenance of storage measuring and regulating equipment.
			756.44 Maintenance of other storage equipment.
2756 Maintenance of underground storage plant.	1756.3 Maintenance of storage wells, lines, and equipment.	756.3 Maintenance of storage well equipment.	
		756.4 Maintenance of storage lines and equipment.	
<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>
2757.1 Underground gas storage rents.	1757.1 Underground gas storage rents.	757.1 Underground gas storage rents.	757.11 Storage well royalties.
2757.2 Joint expenses—debit.	1757.2 Joint expenses—debit.	757.2 Joint expenses—debit.	757.12 storage lease rentals.
2757.3 Joint expenses—credit.	1757.3 Joint expenses—credit.	757.3 Joint expenses—credit.	757.13 Other storage rents.
			757.2 Joint expenses—debit.
			757.3 Joint expenses—credit.
B. LOCAL STORAGE	B. LOCAL STORAGE	B. LOCAL STORAGE	B. LOCAL STORAGE
<i>Operation</i>	<i>Operation</i>	<i>Operation</i>	<i>Operation</i>
2758.1 Operation supervision and labor.	1758.1 Operation supervision and engineering.	758.1 Operation supervision and engineering.	758.1 Operation supervision and engineering.
	1758.2 Operation labor.	758.2 Operation labor.	758.2 Operation labor.
2758.3 Operation supplies and expenses.	1758.3 Operation supplies and expenses.	758.3 Operation supplies and expenses.	758.3 Operation supplies and expenses.
<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>
2758.4 Maintenance of local storage plant.	1758.4 Maintenance supervision and engineering.	758.4 Maintenance supervision and engineering.	758.4 Maintenance supervision and engineering.
	1758.5 Maintenance of structures and improvements.	758.5 Maintenance of structures and improvements.	758.5 Maintenance of structures and improvements.
	1758.6 Maintenance of local storage equipment.	758.6 Maintenance of gas holders.	758.6 Maintenance of gas holders.
		758.7 Maintenance of liquefaction and regasification equipment.	758.7 Maintenance of liquefaction and regasification equipment.
		758.8 Maintenance of other local gas storage equipment.	758.8 Maintenance of other local gas storage equipment.
<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>
2758.9 Local storage rents.	1758.9 Local storage rents.	758.9 Local storage rents.	758.9 Local storage rents.
2758.10 Joint expenses—debit.	1758.10 Joint expenses—debit.	758.10 Joint expenses—debit.	758.10 Joint expenses—debit.
2758.11 Joint expenses—credit.	1758.11 Joint expenses—credit.	758.11 Joint expenses—credit.	758.11 Joint expenses—credit.
III. TRANSMISSION	III. TRANSMISSION	III. TRANSMISSION	II. TRANSMISSION
<i>Operation</i>	<i>Operation</i>	<i>Operation</i>	<i>Operation</i>
2759 System operation.	1759.1 Operation supervision and engineering.	759.1 Operation supervision and engineering.	759.1 Operation supervision and engineering.
	1759.2 System operation.	759.2 Operation labor.	759.21 Mains operation labor.
			759.22 Compressor station labor.
			759.23 Measuring and regulating station labor.
			759.24 Other operation labor.
			759.31 Mains operation supplies and expenses.
			759.32 Compressor station supplies and expenses.
			759.33 Measuring and regulating station supplies and expenses.
			759.34 Other operation supplies and expenses.
		759.3 Operation supplies and expenses.	759.4 Transmission maps and records.
		759.4 Transmission maps and records.	

Accounts for class D natural gas companies	Accounts for class C natural gas companies	Accounts for class B natural gas companies	Accounts for class A natural gas companies
III. TRANSMISSION—Con.	III. TRANSMISSION—Con.	III. TRANSMISSION—Con.	III. TRANSMISSION—Con.
<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>
2760 System maintenance.....	1760 System maintenance.....	760.1 Maintenance supervision and engineering. 760.2 Maintenance of structures and improvements. 760.3 Maintenance of transmission mains. 760.4 Maintenance of compressor station equipment. 760.5 Maintenance of measuring and regulating station equipment. 760.6 Maintenance of other transmission system equipment.	760.1 Maintenance supervision and engineering. 760.21 Maintenance of compressor station structures. 760.22 Maintenance of measuring and regulating station structures. 760.23 Maintenance of other structures. 760.3 Maintenance of transmission mains. 760.4 Maintenance of compressor station equipment. 760.5 Maintenance of measuring and regulating station equipment. 760.6 Maintenance of other transmission system equipment.
<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>
2761.1 Rents..... 2761.2 Transmission and compression of gas by others. 2761.3 Joint expenses—debit..... 2761.4 Joint expenses—credit.....	1761.1 Rents..... 1761.2 Transmission and compression of gas by others. 1761.3 Joint expenses—debit..... 1761.4 Joint expenses—credit.....	761.1 Rents..... 761.2 Transmission and compression of gas by others. 761.3 Joint expenses—debit..... 761.4 Joint expenses—credit.....	761.1 Rents. 761.2 Transmission and compression of gas of others. 761.3 Joint expenses—debit. 761.4 Joint expenses—credit.
IV. DISTRIBUTION	IV. DISTRIBUTION	IV. DISTRIBUTION	IV. DISTRIBUTION
A. CITY GATE AND MAIN LINE INDUSTRIAL MEASURING AND REGULATING STATION EXPENSES	A. CITY GATE AND MAIN LINE INDUSTRIAL MEASURING AND REGULATING STATION EXPENSES	A. CITY GATE AND MAIN LINE INDUSTRIAL MEASURING AND REGULATING STATION EXPENSES	A. CITY GATE AND MAIN LINE INDUSTRIAL MEASURING AND REGULATING STATION EXPENSES
<i>Operation</i>	<i>Operation</i>	<i>Operation</i>	<i>Operation</i>
2764.1 Operation of city gate and main line industrial measuring and regulating stations.	1764.1 Operation of city gate and main line industrial measuring and regulating stations.	764.1 Operation supervision and engineering. 764.2 Operation labor. 764.3 Operation supplies and expenses....	764.1 Operation supervision and engineering. 764.2 Operation labor. 764.3 Operation supplies and expenses.
<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>
2764.4 Maintenance of city gate and main line industrial measuring and regulating stations.	1764.4 Maintenance of city gate and main line industrial measuring and regulating stations.	764.4 Maintenance supervision and engineering. 764.5 Maintenance of structures and improvements. 764.6 Maintenance of measuring and regulating station equipment.	764.4 Maintenance supervision and engineering. 764.5 Maintenance of structures and improvements. 764.6 Maintenance of measuring and regulating station equipment.
<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>
2764.7 Rents..... 2764.8 Joint expenses—debit..... 2764.9 Joint expenses—credit.....	1764.7 Rents..... 1764.8 Joint expenses—debit..... 1764.9 Joint expenses—credit.....	764.7 Rents..... 764.8 Joint expenses—debit..... 764.9 Joint expenses—credit.....	764.7 Rents. 764.8 Joint expenses—debit. 764.9 Joint expenses—credit.
B. GENERAL DISTRIBUTION EXPENSES	B. GENERAL DISTRIBUTION EXPENSES	B. GENERAL DISTRIBUTION EXPENSES	B. GENERAL DISTRIBUTION EXPENSES
<i>Operation</i>	<i>Operation</i>	<i>Operation</i>	<i>Operation</i>
2765 System operation.....	1765 Operation supervision and office expenses. 1767 Operation of distribution lines..... 1768 Operation of meters..... 1768.1 Operation of industrial measuring and regulating stations. 1768.2 Services on customers' premises..... 1770 Operation of other distribution equipment.	765 Operation supervision and engineering. 766 Distribution office expenses..... 767 Operation of distribution lines..... 768 Operation of meters..... 769.1 Operation of industrial measuring and regulating stations. 769.2 Services on customers' premises..... 770 Operation of other distribution equipment.	765 Operation supervision and engineering. 766.1 Distribution maps and records. 766.2 Other distribution office expenses. 767.1 Operation of distribution mains. 767.2 Operation of distribution compressor stations. 767.3 Operation of distribution measuring and regulating station equipment. 768.1 Removing and resetting meters. 768.2 Miscellaneous meter expenses. 769.1 Operation of industrial measuring and regulating stations. 769.2 Services on customers' premises. 770 Operation of other distribution equipment.
<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>	<i>Maintenance</i>
2771 Maintenance of distribution system.	1771 Maintenance supervision and engineering. 1772 Maintenance of structures and improvements. 1773 Maintenance of distribution lines..... 1774 Maintenance of other distribution equipment.	771 Maintenance supervision and engineering. 772 Maintenance of structures and improvements. 773 Maintenance of distribution lines..... 774 Maintenance of other distribution equipment.	771 Maintenance supervision and engineering. 772 Maintenance of structures and improvements. 773.1 Maintenance of mains. 773.2 Maintenance of compressor station equipment. 773.3 Maintenance of measuring and regulating station equipment. 773.4 Maintenance of services. 773.5 Maintenance of meters. 773.6 Maintenance of house regulators. 773.7 Maintenance of industrial measuring and regulating station equipment. 773.8 Maintenance of other property on customers' premises. 774 Maintenance of other distribution equipment.
<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>	<i>Miscellaneous</i>
2776 Rents..... 2777.1 Joint expenses—debit..... 2777.2 Joint expenses—credit.....	1776 Rents..... 1777.1 Joint expenses—debit..... 1777.2 Joint expenses—credit.....	776 Rents..... 777.1 Joint expenses—debit..... 777.2 Joint expenses—credit.....	776 Rents. 777.1 Joint expenses—debit. 777.2 Joint expenses—credit.

Accounts for class D natural gas companies	Accounts for class C natural gas companies	Accounts for class B natural gas companies	Accounts for class A natural gas companies
V. CUSTOMERS' ACCOUNTING AND COLLECTING EXPENSES	V. CUSTOMERS' ACCOUNTING AND COLLECTING EXPENSES	V. CUSTOMERS' ACCOUNTING AND COLLECTING EXPENSES	V. CUSTOMERS' ACCOUNTING AND COLLECTING EXPENSES
2779 Meter reading, accounting, and collecting.	1779 Meter reading, accounting, and collecting.	779 Supervision.	779 Supervision.
2783 Uncollectible accounts.	1783 Uncollectible accounts.	780 Customers' contracts, orders, meter reading, and collecting.	780.1 Customers' contracts and orders.
2784 Rents.	1784 Rents.	781 Customers' billing and accounting.	780.2 Credit investigations and records.
		782 Miscellaneous expenses.	780.3 Meter reading.
		783 Uncollectible accounts.	780.4 Collecting.
		784 Rents.	781 Customers' billing and accounting.
			782 Miscellaneous expenses.
			783 Uncollectible accounts.
			784 Rents.
VI. SALES PROMOTION EXPENSES	VI. SALES PROMOTION EXPENSES	VI. SALES PROMOTION EXPENSES	VI. SALES PROMOTION EXPENSES
2785 Sales promotion expenses.	1785 Sales promotion expenses.	785 Supervision.	785 Supervision.
		786 Salaries and commissions.	786 Salaries and commissions.
2788 Rents.	1788 Rents.	787 Demonstration, advertising, and other sales expenses.	787.1 Demonstration.
2789 Merchandising, jobbing, and contract work.	1789 Merchandising, jobbing, and contract work.	788 Rents.	787.2 Advertising.
		789 Merchandising, jobbing, and contract work.	787.3 Miscellaneous sales expenses.
		789.1 Revenues from merchandising, jobbing, and contract work.	788 Rents.
		789.2 Costs and expenses of merchandising, jobbing, and contract work.	789 Merchandising, jobbing, and contract work.
			789.1 Revenues from merchandising, jobbing, and contract work.
			789.2 Costs and expenses of merchandising, jobbing, and contract work.
VII. ADMINISTRATIVE AND GENERAL EXPENSES	VII. ADMINISTRATIVE AND GENERAL EXPENSES	VII. ADMINISTRATIVE AND GENERAL EXPENSES	VII. ADMINISTRATIVE AND GENERAL EXPENSES
2790 General office salaries.	1790 General office salaries.	790 Salaries of general officers and executives.	790 Salaries of general officers and executives.
		791 Other general office salaries.	791 Other general office salaries.
	1793 General office supplies and expenses.	792 Expenses of general officers and general office employees.	792.1 Expenses of general officers.
	1794 Management and supervision fees and expenses.	793 General office supplies and expenses.	792.2 Expenses of general office employees.
2793 General office and miscellaneous expenses.	1796 Special legal services.	794 Management and supervision fees and expenses.	793 General office supplies and expenses.
	1798 Insurance.	796 Special legal services.	794 Management and supervision fees and expenses.
	1799 Injuries and damages.	798 Insurance.	796 Special legal services.
		799 Injuries and damages.	798 Insurance.
		799 Special services.	799 Injuries and damages.
	1800 Other general expenses.	800 Employees' welfare expenses and pensions.	799 Special services.
		801 Miscellaneous general expenses.	800.1 Employees' welfare expenses.
		804 Commissions paid under agency sales contracts.	800.2 Pensions.
2797 Regulatory commission expenses.	1797 Regulatory commission expenses.	797 Regulatory commission expenses.	801 Miscellaneous general expenses.
			804 Commissions paid under agency sales contracts.
2802 Maintenance of general property.	1802 Maintenance of general property.	802 Maintenance of general property.	797 Regulatory commission expenses.
2803 Rents.	1803 Rents.	803 Rents.	802.1 Maintenance of structures and improvements.
2805 Franchise requirements.	1805 Franchise requirements.	805 Franchise requirements.	802.2 Maintenance of office furniture and equipment.
		805.1 Cash outlays.	802.3 Maintenance of communication equipment.
		805.2 Gas supplied without charge—Dr.	802.4 Maintenance of miscellaneous property.
		805.3 Other items furnished without charge—Dr.	803 Rents.
2806 Duplicate miscellaneous charges—Cr.	1806 Duplicate miscellaneous charges—Cr.	806 Duplicate miscellaneous charges—Cr.	805 Franchise requirements.
2807 Administrative and general expenses transferred—Cr.	1807 Administrative and general expenses transferred—Cr.	807 Administrative and general expenses transferred—Cr.	806.1 Cash outlays.
2808 Joint expenses—Dr.	1808 Joint expenses—Dr.	808 Joint expenses—Dr.	805.2 Gas supplied without charge—Dr.
2809 Joint expenses—Cr.	1809 Joint expenses—Cr.	809 Joint expenses—Cr.	805.3 Other items furnished without charge—Dr.
2810 Stores expenses. ¹			806 Duplicate miscellaneous charges—Cr.
2811 Transportation expenses. ¹			807 Administrative and general expenses transferred—Cr.

¹ Required to be kept by class D utilities that are not using the optional clearing Accounts 2902, Stores Expenses, and 2903, Transportation Expenses.

§ 204.8 Clearing accounts; for natural gas companies.

Accounts for class D natural gas companies	Accounts for class C natural gas companies	Accounts for class B natural gas companies	Accounts for class A natural gas companies
2901 Charges by associated companies—clearing.	1901 Charges by associated companies—clearing.	901 Charges by associated companies—clearing.	901 Charges by associated companies—clearing.
2902 Stores expenses—clearing.	1902 Stores expenses—clearing.	902 Stores expenses—clearing.	902 Stores expenses—clearing.
2903 Transportation expenses—clearing.	1903 Transportation expenses—clearing.	903 Transportation expenses—clearing.	903 Transportation expenses—clearing.
		904 Laboratory expenses—clearing.	904 Laboratory expenses—clearing.
		905 Shop expenses—clearing.	905 Shop expenses—clearing.
		906 Tools and work equipment expenses—clearing.	906 Tools and work equipment expenses—clearing.

NOTE: Use of the above accounts is optional with class D utilities. Class D utilities that do not use the above accounts are required to use Accounts 2810, Stores Expenses, and 2811, Transportation Expenses, included in Administrative and General Expenses.

NOTICES

DEPARTMENT OF STATE

[Public Notice 46]

CHIEF, FEDERAL PROGRAMS BRANCH, AND
CHIEF, FULBRIGHT PROGRAMS BRANCH,
DIVISION OF EXCHANGE OF PERSONS

DELEGATION OF AUTHORITY

Pursuant to the authority contained in section 4 of Public Law 73, 81st Congress, the Chief, Federal Programs Branch, and the Chief, Fulbright Programs Branch, Division of Exchange of Persons, are hereby authorized to approve, amend or terminate grants for their respective programs in accordance with the provisions of 22 CFR 65, to the students, trainees, teachers, guest instructors, professors and leaders in fields of specialized knowledge or skill under programs administered or serviced by the Office of Educational Exchange under authority vested by law in the Secretary of State.

This delegation shall take effect as of May 19, 1950.

Issued and effective: May 19, 1950.

For the Secretary of State.

C. A. HUMELSINE,
Acting Deputy Under Secretary
for Administration.

[F. R. Doc. 50-4465; Filed, May 25, 1950;
8:46 a. m.]

DEPARTMENT OF THE TREASURY

Bureau of Internal Revenue

[T. D. 5791]

ENFORCEMENT OF LAWS RELATING TO
CERTAIN FIREARMS

DELEGATION OF FUNCTIONS AND AUTHORITY

Treasury Decision 5067, approved August 29, 1941, is hereby amended to read as follows:

SECTION 1. *Delegation of functions.* The Alcohol Tax Unit in the Bureau of Internal Revenue is charged with the duty and responsibility, under the direction of the Commissioner of Internal Revenue, of:

(a) Investigating, preventing, and detecting violations of Subchapter B of Chapter 25 and Part VIII of Subchapter A of Chapter 27 of the Internal Revenue Code except that collectors of internal revenue, subject to the direction of the Commissioner of Internal Revenue, shall make all inquiries and investigations relating to the filing of special tax returns and shall receive and account for all monies;

(b) Investigating, preventing, and detecting violations of the Federal Firearms Act (15 U. S. C. Ch. 18) and the regulations thereunder except that collectors of internal revenue, subject to the direction of the Commissioner of Internal Revenue, shall make all inquiries and investigations relating to the issuance of licenses and shall receive and account for all monies;

(c) Detaining and seizing firearms for violation of Subchapter B of Chapter 25 and Part VIII of Subchapter A of Chapter 27 of the Internal Revenue Code and the custody and disposition, including remission or mitigation of the forfeiture, of firearms so seized: *Provided*, That the remission or mitigation of the forfeiture of any such firearms shall be subject to the approval of the Secretary of the Treasury;

(d) Detaining and seizing firearms or ammunition for violation of the Federal Firearms Act (15 U. S. C., Ch. 18) or the rules or regulations promulgated thereunder, and the custody and disposition, including remission or mitigation of the forfeiture, of firearms or ammunition so seized: *Provided*, That the remission or mitigation of the forfeiture of any such firearm or ammunition shall be subject to the approval of the Secretary of the Treasury;

(e) Administering and enforcing the act of August 9, 1939 (49 U. S. C., Ch. 11) and the regulations thereunder, in so far as such act and regulations relate to the seizure and forfeiture of vessels, vehicles, or aircraft used for, or to facilitate, the transportation, carriage, conveyance, concealment, receipt, possession, etc., of any firearm defined by section 1 (b) (2) of such act (49 U. S. C. 781 (b) (2)) to be a contraband article; the custody and disposition, including remission or mitigation of the forfeiture, of such vessels, vehicles, or aircraft; and processing claims for awards of compensation for information leading to the forfeiture of such conveyances: *Provided*, That the remission or mitigation of the forfeiture of any such conveyance, or the release of any such conveyance to a claimant upon payment of the appraised value thereof, shall be subject to the approval of the Secretary of the Treasury: *And provided further*, That the awarding of compensation for information leading to the forfeiture of any such conveyance shall be determined by the Commissioner of Internal Revenue, subject to the approval of the Secretary of the Treasury.

(f) Any firearm forfeited by reason of a violation of Subchapter B of Chapter 25 and Part VIII of Subchapter A of Chapter 27 of the Internal Revenue Code or any firearm or ammunition forfeited by reason of a violation of the Federal Firearms Act (15 U. S. C., Ch. 18) or any rules or regulations promulgated thereunder, the forfeiture of which firearm or ammunition has not been remitted or mitigated, shall be delivered to the Administrator of General Services for use or disposition as provided by law.

SEC. 2. *Delegation of authority.* The powers necessary for the discharge of the functions delegated to the Alcohol Tax Unit by section 1 hereof are hereby conferred and imposed upon the Deputy Commissioner in charge of that unit to be exercised by him under the supervision and direction of the Commissioner of Internal Revenue, and to district

supervisors and officers and employees of such unit to be exercised by them under the supervision and direction of the said Deputy Commissioner.

SEC. 3. *Effective date.* This Treasury Decision shall be effective immediately upon its publication in the FEDERAL REGISTER.

(Sec. 2732 of the Internal Revenue Code (53 Stat. 294; 26 U. S. C. 2732), sec. 7 of the Federal Firearms Act (sec. 7, 52 Stat. 1252; 15 U. S. C. 907), sec. 8 of the act of August 9, 1939 (sec. 8, 53 Stat. 1293; 49 U. S. C. 788), and sec. 161 of the Revised Statutes (5 U. S. C. 22))

[SEAL] GEORGE J. SCHOENEMAN,
Commissioner of Internal Revenue.

Approved: May 22, 1950.

THOMAS J. LYNCH,
Acting Secretary of the Treasury.

[F. R. Doc. 50-4511; Filed, May 25, 1950;
8:51 a. m.]

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

NEVADA

CLASSIFICATION ORDER

MAY 12, 1950.

1. Pursuant to the authority delegated to me by the Director, Bureau of Land Management, by Order No. 319 dated July 19, 1948 (43 CFR 50.451 (b) (3), 13 F. R. 4278), I hereby classify under the Small Tract Act of June 1, 1938 (52 Stat. 609), as amended July 14, 1945 (59 Stat. 467, 43 U. S. C. 682a), as hereinafter indicated, the following described land in the Nevada land district, embracing approximately 80 acres,

NEVADA SMALL TRACT CLASSIFICATION No. 58

For lease and sale for homesites only,

T. 21 S., R. 62 E., M. D. M.,
Sec. 19, lots 1 and 2.

Leases for this land will not be issued until a supplemental plat has been prepared assigning tract numbers to the lots involved.

The land is situated in southeastern Nevada, approximately 5 miles from the City of Las Vegas, Nevada, and 25 miles from Boulder Dam. The area is one that is used extensively for health and recreation. Winters are mild and summers very hot. It is a typical desert area but close to modern towns where all necessary facilities are available.

2. As to applications regularly filed prior to 8:30 a. m., November 12, 1948, and are for the type of site for which the land is classified, this order shall become effective upon the date it is signed.

3. As to the land not covered by applications referred to in paragraph 2, this order shall not become effective to permit leasing under the Small Tract Act until 10:00 a. m., July 14, 1950. At that time such land shall, subject to valid existing rights, become subject to application as follows:

(a) Ninety-day preference period for qualified veterans of World War II from 10:00 a. m., July 14, 1950, to the close of business on October 12, 1950.

(b) Advance period for veterans' simultaneous filings from 8:30 a. m., November 12, 1948, to 10:00 a. m., July 14, 1950.

4. Any of the land remaining unappropriated shall become subject to application under the Small Tract Act by the public generally, commencing at 10:00 a. m., October 13, 1950.

(a) Advance period for simultaneous nonpreference filings from 8:30 a. m., November 12, 1950, to 10:00 a. m., October 13, 1950.

5. Applications filed within the periods mentioned in paragraphs 3 (b) and 4 (a) will be treated as simultaneously filed.

A veteran shall accompany his application with a complete photostatic, or other copy (both sides), of his certificate of honorable discharge, or of an official document of his branch of the service which shows clearly his honorable discharge as defined in § 181.36 of Title 43 of the Code of Federal Regulations, or constitutes evidence of other facts upon which the claim for preference is based and which shows clearly the period of service. Other persons claiming credit for service of veterans must furnish like proof in support of their claims. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their application by duly corroborated statements in support thereof, setting forth in detail all facts relevant to their claims.

6. All of the land will be leased in tracts of approximately 5 acres, each being approximately 330 by 660 feet, the longer dimension to extend east and west.

7. Preference right leases referred to in paragraph 2 will be issued for the land described in the application irrespective of the direction of the tract, provided the tract conforms to or is made to conform to the area and the dimension specified in paragraph 6.

8. Where only one five-acre tract in a ten-acre subdivision is embraced in a preference right application, an application for the remaining five-acre tract extending in the same direction will be accepted in order to fill out the subdivision notwithstanding the direction specified in paragraph 6.

9. Leases will be for a period of five years at an annual rental of \$5.00 payable for the entire lease period in advance of the issuance of the lease. Leases will contain an option to purchase clause at the appraised value of \$50.00 per tract, application for which may be filed at or after the expiration of one year from date the lease is issued.

10. Tracts will be subject to rights-of-way for road purposes and public utilities as follows:

33 feet along the north and east sides of the subdivisions,
16½ feet along the south side of Lot 1,
16½ feet along the north side of Lot 2.

Such rights-of-way may be utilized by the Federal Government, or the state,

county or municipality in which the tract is situated, or by any agency thereof. Tracts will also be subject to all existing rights-of-way.

11. All inquiries relating to these lands should be addressed to the Manager, Nevada Land and Survey Office, Reno, Nevada.

J. H. FAVORITE,

Acting Regional Administrator.

[P. R. Doc. 50-4491; Filed, May 25, 1950;
8:50 a. m.]

CALIFORNIA

CLASSIFICATION ORDER

MAY 12, 1950.

1. Pursuant to the authority delegated to me by the Director, Bureau of Land Management, by Order No. 319 dated July 19, 1948 (43 CFR 50.451 (b) (3), 13 F. R. 4278), I hereby classify under the Small Tract Act of June 1, 1938 (52 Stat. 609), as amended July 14, 1945 (59 Stat. 467, 43 U. S. C. section 682a), as hereinafter indicated, the following described land in the Los Angeles, California, land district, embracing approximately 235 acres.

CALIFORNIA SMALL TRACT CLASSIFICATION No. 210

For lease and sale for homesites only.

T. 2 N., R. 9 E., S. B. M.,
Sec. 29, E½NE¼NW¼, E½NW¼NE¼
NW¼, N½NE¼, SE¼NE¼, E½SW¼
NE¼, NW¼SW¼NE¼, E½SW¼SW¼
NE¼, NE¼SE¼, E½NE¼NW¼SE¼,
NE¼SE¼SE¼, N½SE¼SE¼SE¼.

The land is situated in San Bernardino County, California, about 5 miles north of the Town of Twentynine Palms. It can be reached over a paved road that connects with the Los Angeles-Twentynine Palms Highway. The area is one that is considered ideal for health and recreation. All community services can be obtained in the Town of Twentynine Palms.

2. As to applications regularly filed prior to 11:00 a. m., April 7, 1950, and are for the type of site for which the land is classified, this order shall become effective upon the date it is signed.

3. As to the land not covered by applications referred to in paragraph 2, this order shall not become effective to permit leasing under the Small Tract Act until 10:00 a. m., July 14, 1950. At that time such land shall, subject to valid existing rights, become subject to application as follows:

(a) Ninety-day preference period for qualified veterans of World War II from 10:00 a. m., July 14, 1950, to the close of business on October 12, 1950.

(b) Advance period for veterans' simultaneous filings from 11:00 a. m., April 7, 1950, to 10:00 a. m., July 14, 1950.

4. Any of the land remaining unappropriated shall become subject to application under the Small Tract Act by the public generally, commencing at 10:00 a. m., October 13, 1950.

(a) Advance period for simultaneous nonpreference filings from 11:00 a. m., April 7, 1950, to 10:00 a. m., October 13, 1950.

5. Applications filed within the periods mentioned in paragraphs 3 (b) and 4 (a) will be treated as simultaneously filed.

A veteran shall accompany his application with a complete photostatic, or other copy (both sides), of his certificate of honorable discharge, or of an official document of his branch of the service which shows clearly his honorable discharge as defined in § 181.36 of Title 43 of the Code of Federal Regulations, or constitutes evidence of other facts upon which the claim for preference is based and which shows clearly the period of service. Other persons claiming credit for service of veterans must furnish like proof in support of their claims. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their application by duly corroborated statements in support thereof, setting forth in detail all facts relevant to their claims.

6. All of the land will be leased in tracts of approximately 5 acres, each being approximately 330 by 660 feet, the longer dimension to extend east and west, except the E½NW¼NE¼NW¼, W½SW¼SW¼NE¼ and E½NE¼NW¼SE¼, where they extend north and south.

7. Preference right leases referred to in paragraph 2 will be issued for the land described in the application irrespective of the direction of the tract, provided the tract conforms to or is made to conform to the area and the dimension specified in paragraph 6.

8. Where only one five-acre tract in a ten-acre subdivision is embraced in a preference right application, an application for the remaining five-acre tract extending in the same direction will be accepted in order to fill out the subdivision notwithstanding the direction specified in paragraph 6.

9. Leases will be for a period of five years at an annual rental of \$5.00 payable for the entire lease period in advance of the issuance of the lease. Leases will contain an option to purchase clause at the appraised value of \$25.00 per acre, application for which may be filed at or after the expiration of one year from date the lease is issued.

10. Tracts will be subject to rights-of-way not exceeding 33 feet in width along or near the edges thereof for road purposes and public utilities. Such rights-of-way may be utilized by the Federal Government, or the state, county or municipality in which the tract is situated, or by any agency thereof. The rights-of-way may, in the discretion of the authorized officer of the Bureau of Land Management, be definitely located prior to the issuance of the patent. If not so located, they may be subject to location after patent is issued.

11. All inquiries relating to these lands should be addressed to the Manager, Land Office, Los Angeles, California.

J. H. FAVORITE,

Acting Regional Administrator.

[P. R. Doc. 50-4487; Filed, May 25, 1950;
8:49 a. m.]

CALIFORNIA

CLASSIFICATION ORDER

MAY 12, 1950.

1. Pursuant to the authority delegated to me by the Director, Bureau of Land Management, by Order No. 319 dated July 19, 1948 (43 CFR 50.451 (b) (3), 13 F. R. 4278), I hereby classify under the Small Tract Act of June 1, 1938 (52 Stat. 609), as amended July 14, 1945 (59 Stat. 467, 43 U. S. C. section 682a), as hereinafter indicated, the following described land in the Los Angeles, California, land district, embracing approximately 450 acres,

CALIFORNIA SMALL TRACT CLASSIFICATION
No. 212

For lease and sale for homesites only:

T. 2 N., R. 4 E., S. B. M.,
Sec. 31, NE $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$, Lots 1 and 2, N $\frac{1}{2}$
Lot 3, N $\frac{1}{2}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$, NE $\frac{1}{4}$ SE $\frac{1}{4}$, N $\frac{1}{2}$
NW $\frac{1}{4}$ SE $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$
SE $\frac{1}{4}$, N $\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$.

Leases will not be issued for lands in Lots 1 and 2 and the N $\frac{1}{2}$ of Lot 3 until a supplemental plat has been prepared and approved dividing the lots into tracts.

The land is situated in San Bernardino County, California, about 11 miles northwest of Yucca Village. It can be reached over the Twentynine Palms Highway through Yucca Village and thence by unsurfaced road. The general area is one that is being used extensively for health and recreational purposes.

Although the lands generally are rough and will be expensive to develop, they are desirable for desert homesite purposes because of their situation and the interesting topography of the area.

There are no public utilities available in the immediate vicinity of the lands. There is an elementary school at Pioneertown, 7 miles distant from the lands where general stores are also available. Water for domestic use might be developed from wells, but many persons living in the general area haul water from nearby towns.

2. As to applications regularly filed prior to 8:30 a. m., November 8, 1948, and are for the type of site for which the land is classified, this order shall become effective upon the date it is signed.

3. As to the land not covered by applications referred to in paragraph 2, this order shall not become effective to permit leasing under the Small Tract Act until 10:00 a. m., July 14, 1950. At that time such land shall, subject to valid existing rights, become subject to application as follows:

(a) Ninety-day preference period for qualified veterans of World War II from 10:00 a. m., July 14, 1950, to close of business on October 12, 1950.

(b) Advance period for veterans' simultaneous filings from 8:30 a. m., November 8, 1948, to 10:00 a. m., July 14, 1950.

4. Any of the land remaining unappropriated shall become subject to application under the Small Tract Act by the public generally, commencing at 10:00 a. m., October 13, 1950.

No. 102—5

(a) Advance period for simultaneous nonpreference filings from 8:30 a. m., November 8, 1948, to 10:00 a. m., October 13, 1950.

5. Applications filed within the periods mentioned in paragraphs (3) (b) and 4 (a) will be treated as simultaneously filed.

A veteran shall accompany his application with a complete photostatic, or other copy (both sides), of his certificate of honorable discharge, or of an official document of his branch of the service which shows clearly his honorable discharge as defined in § 181.36 of Title 43 of the Code of Federal Regulations, or constitutes evidence of other facts upon which the claim for preference is based and which shows clearly the period of service. Other persons claiming credit for service of veterans must furnish like proof in support of their claims. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their application by duly corroborated statements in support thereof, setting forth in detail all facts relevant to their claims.

6. All of the land will be leased in tracts of approximately 5 acres, each being approximately 330 by 660 feet, the longer dimension to extend north and south.

7. Preference right leases referred to in paragraph 2 will be issued for the land described in the application irrespective of the direction of the tract, provided the tract conforms to or is made to conform to the area and the dimension specified in paragraph 6.

8. Where only one five-acre tract in a ten-acre subdivision is embraced in a preference right application, an application for the remaining five-acre tract extending in the same direction will be accepted in order to fill out the subdivision notwithstanding the direction specified in paragraph 6.

9. Leases will be for a period of five years at an annual rental of \$5.00 payable for the entire lease period in advance of the issuance of the lease. Leases will contain an option to purchase clause at the appraised value of \$50.00 per tract, application for which may be filed at or after the expiration of one year from date the lease is issued.

10. Tracts will be subject to rights-of-way not exceeding 33 feet in width along or near the edges thereof for road purposes and public utilities. Such rights-of-way may be utilized by the Federal Government, or the state, county or municipality in which the tract is situated, or by any agency thereof. The rights-of-way may, in the discretion of the authorized officer of the Bureau of Land Management, be definitely located prior to the issuance of the patent. If not so located, they may be subject to location after patent is issued.

11. All inquiries relating to these lands should be addressed to the Manager, Land Office, Los Angeles, California.

J. H. FAVORITE,

Acting Regional Administrator.

[F. R. Doc. 50-4488; Filed, May 25, 1950; 8:49 a. m.]

CALIFORNIA

CLASSIFICATION ORDER

MAY 19, 1950.

1. Pursuant to the authority delegated to me by the Director, Bureau of Land Management, by Order No. 319, dated July 19, 1948 (43 CFR 50.451 (b) (3), 13 F. R. 4278), I hereby classify under the Small Tract Act of June 1, 1938 (52 Stat. 609), as amended July 14, 1945 (59 Stat. 467, 43 U. S. C. section 682a), as hereinafter indicated, the following described land in the Sacramento, California, land district embracing 80 acres,

CALIFORNIA SMALL TRACT CLASSIFICATION
No. 213

For lease and sale for home and cabin sites:

T. 11 N., R. 8 W., M. D. M., Sec. 13, N $\frac{1}{2}$ SE $\frac{1}{4}$.

This land is in Lake County, California, about 19 miles from Lakeport, the County Seat. It is in an area used extensively by the public for recreational and summer resort purposes. The land is rather inaccessible but can be reached over State Highway 29 to Whispering Pines Resort, and thence over dirt roads. No public utilities are available, but there are numerous small business establishments in the vicinity where necessary supplies may be purchased.

2. As to applications regularly filed prior to 9:00 a. m., March 1949, and are for the type of site for which the land is classified, this order shall become effective upon the date it is signed.

3. As to the land not covered by applications referred to in paragraph 2, this order shall not become effective to permit leasing under the Small Tract Act until 10:00 a. m., July 21, 1950. At that time such land shall, subject to valid existing rights, become subject to application as follows:

(a) Ninety-day preference period for qualified veterans of World War II from 10:00 a. m., July 21, 1950 to the close of business on October 19, 1950.

(b) Advance period for veterans' simultaneous filings from 9:00 a. m., March 4, 1949, to 10:00 a. m., July 21, 1950.

4. Any of the land remaining unappropriated shall become subject to application under the Small Tract Act by the public generally, commencing at 10:00 a. m., October 20, 1950.

(a) Advance period for simultaneous nonpreference filings from 9:00 a. m., March 4, 1949, to 10:00 a. m., October 20, 1950.

5. Applications filed within the periods mentioned in paragraph 3 (b) and 4 (a) will be treated as simultaneously filed.

A veteran shall accompany his application with a complete photostatic, or other copy (both sides), of his certificate of honorable discharge, or of an official document of his branch of the service which shows clearly his honorable discharge as defined in § 181.36 of Title 43 of the Code of Federal Regulations, or constitutes evidence of other facts upon which the claim for preference is based and which shows clearly the period of service. Other persons claiming credit

for service of veterans must furnish like proof in support of their claims. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated statements in support thereof, setting forth in detail all facts relevant to their claims.

6. All of the land will be leased in tracts of approximately 5 acres, each being approximately 330 by 660 feet, the longer dimensions to extend north and south in the $N\frac{1}{2}N\frac{1}{2}SE\frac{1}{4}$, and east and west in the $S\frac{1}{2}N\frac{1}{2}SE\frac{1}{4}$.

7. Preference right leases referred to in paragraph 2 will be issued for the land described in the application irrespective of the direction of the tract, provided the tract conforms to or is made to conform to the area and the dimensions specified in paragraph 6.

8. Where only one five-acre tract in a ten-acre subdivision is embraced in a preference right application, an application for the remaining five-acre tract extending in the same direction will be accepted in order to fill out the subdivision notwithstanding the direction specified in paragraph 6.

9. Leases will be for a period of five years at an annual rental of \$5.00 payable for the entire lease period in advance of the issuance of the lease. Leases will contain an option to purchase clause at the appraised value of \$10.00 an acre, application for which may be filed at or after the expiration of one year from date the lease is issued.

10. Tracts will be subject to rights-of-way not exceeding 33 feet in width along or near the edges thereof for road purposes and public utilities. Such rights-of-way may be utilized by the Federal Government, or the State, County or municipality in which the tract is situated, or by any agency thereof. The rights-of-way may, in the discretion of the authorized officer of the Bureau of Land Management, be definitely located prior to the issuance of the patent. If not so located, they may be subject to location after patent is issued.

11. All inquiries relating to these lands should be addressed to the Manager, Land Office, Sacramento, California.

J. H. FAVORITE,
Acting Regional Administrator.

[F. R. Doc. 50-4489; Filed, May 25, 1950;
8:50 a. m.]

Office of the Secretary

[Order 2529, Amdt. 1]

PAYMENTS TO SCHOOL DISTRICTS WHILE PROJECTS ARE UNDER CONSTRUCTION

OPERATION AND REDELEGATION OF AUTHORITY

Sections 6 and 7 are amended to read as follows:

Sec. 6. *Operation.* (a) In States in which school funds are equalized, payments made under paragraphs (a) and (b) of section 5 shall be at a rate per pupil not exceeding the average per

pupil cost in the State. In States in which school funds are not equalized, payments made under paragraphs (a) and (b) of section 5 shall be at a rate per pupil not exceeding the average per pupil cost in the public school district concerned. However, the Commissioner may pay a higher rate than is provided in this section, if, and only if, he finds in writing and in advance of payment that extraordinary circumstances or conditions exist and that because of such circumstances or conditions a higher rate should in fairness and equity be paid. In determining the payments to be made under paragraph (b) of section 5, due allowance shall be made for any facilities or services that are furnished by the Government.

(b) Payments made under paragraph (c) of section 5 shall not exceed the reasonable cost of temporary type structures and other facilities adequate to meet the needs of the public school district during the period when, as indicated by the determinations made under section 4 of this order, an undue burden would otherwise be cast on the public school district by the construction activities of the Bureau of Reclamation.

SEC. 7. *Redelegation.* The Commissioner is authorized to make such rules as are consistent with this order and the statutes referred to as are required to carry out the purposes of this order. The Commissioner may redelegate to the Regional Directors of the Bureau of Reclamation any of the authority conferred upon him by this order, except the making of special findings in extraordinary cases by the Commissioner as provided in section 6.

C. GIRARD DAVIDSON,
Acting Secretary of the Interior.

MAY 17, 1950.

[F. R. Doc. 50-4478; Filed, May 25, 1950;
8:47 a. m.]

DEPARTMENT OF AGRICULTURE

Production and Marketing Administration

DIRECTOR OF THE TRANSPORTATION AND WAREHOUSING BRANCH

DELEGATION OF AUTHORITY

Pursuant to the authority delegated to the Administrator of the Production and Marketing Administration by the Secretary of Agriculture under the United States Warehouse Act, as amended (7 U. S. C. 241-273) (Sec. Memo. 1226; 13 F. R. 5555 et seq.), the Director of the Transportation and Warehousing Branch of the Production and Marketing Administration is hereby authorized, under the general supervision of the Administrator, to perform all functions vested in the Secretary of Agriculture or his designated representative under said act and to take all other action necessary or appropriate in the administration of said act, subject to the limitations contained in said act and the rules and regulations promulgated with

respect thereto: *Provided, however,* That this delegation shall not authorize the issuance or amendment of said rules or regulations or the performance of other functions that may not lawfully be delegated to the Director under said act.

The Director of said Transportation and Warehousing Branch may redelegate any of the authority granted to him hereby to such employees of said Transportation and Warehousing Branch as he may deem advisable. Such redelegations shall be subject to the approval of the Administrator.

Prior delegations inconsistent herewith are hereby terminated.

This delegation of authority shall be effective May 22, 1950.

All actions taken by the Director and his subdelegates between July 28, 1949, and said effective date which would have been authorized by this delegation order if it had become effective on July 28, 1949, are hereby ratified.

Done at Washington, D. C., this 22d day of May 1950.

[SEAL] RALPH S. TRIGG,
Administrator, Production
and Marketing Administration.

[F. R. Doc. 50-4476; Filed, May 25, 1950;
8:47 a. m.]

CHIEF, REGULATORY AND PUBLIC STORAGE DIVISION OF TRANSPORTATION AND WAREHOUSING BRANCH

DELEGATION OF AUTHORITY

Pursuant to the authority delegated to the Director of the Transportation and Warehousing Branch under the United States Warehouse Act, as amended (7 U. S. C. 241-273), the Chief, Regulatory and Public Storage Division, or whoever may be designated to act in that capacity, is hereby authorized to take the following actions under said act:

(a) To grant licenses, under the facsimile signature of the Secretary of Agriculture, to warehousemen, inspectors, classifiers, graders, weighers, and samplers;

(b) To approve—
(1) Warehousemen's bonds (3 forms).
(2) Increases or decreases in the amounts of warehousemen's bonds, or the space covered by such bonds and any combination of such actions;

(3) Increases and decreases in capacities of licensed warehouses;

(c) To sign—
(1) Letters to warehousemen advising of receipt and approval of bonds;

(2) Letters and telegrams canceling or suspending licenses of warehousemen, inspectors, classifiers, graders, weighers, and samplers in cases not involving disciplinary action.

Prior delegations inconsistent herewith are hereby terminated.

This delegation of authority shall be effective May 22, 1950.

All actions taken by said Chief between July 28, 1949 and said effective date which would have been authorized by this delegations order if it had become

effective on July 28, 1949, are hereby ratified.

Dated: May 22, 1950.

[SEAL] M. J. HUDTLOFF,
Director, Transportation and
Warehousing Branch.

Approved:

RALPH S. TRIGG,
Administrator,
Production and Marketing
Administration.

MAY 22, 1950.

[F. R. Doc. 50-4477; Filed, May 25, 1950;
8:47 a. m.]

DEPARTMENT OF LABOR

Wage and Hour Division

LEARNER EMPLOYMENT CERTIFICATES

ISSUANCE TO VARIOUS INDUSTRIES

Notice is hereby given that pursuant to section 14 of the Fair Labor Standards Act of 1938, as amended (52 Stat. 1068, as amended; 29 U. S. C. and Supp. 214), and Part 522 of the regulations issued thereunder (29 CFR, Part 522), special certificates authorizing the employment of learners at hourly wage rates lower than the minimum wage rate applicable under section 6 of the act have been issued to the firms listed below. The employment of learners under these certificates is limited to the terms and conditions therein contained and is subject to the provisions of regulations Part 522. The effective and expiration dates, occupations, wage rates, number or proportion of learners, and learning period for certificates issued under the general learner regulations (§§ 522.1 to 522.14) are as indicated below; conditions provided in certificates issued under special industry regulations are as established in those regulations.

Single Pants, Shirts and Allied Garments, Women's Apparel, Sportswear and Other Odd Outerwear, Rainwear, Robes and Leather and Sheep-Lined Garments Divisions of the Apparel Industry, Learner Regulations (29 CFR, 522.160 to 522.165; as amended, January 25, 1950 (15 F. R. 399)):

Bay State Manufacturing Co., Inc., 120 Harrison Avenue, Boston, Mass., effective 4-27-50 to 7-25-50; four learners.

Beau Bra Foundations, Inc., 34 Exchange Place, Jersey City 2, N. J., effective 5-3-50 to 7-25-50; 10 percent or 10 learners.

H. C. Beaver Manufacturing Co., R. D. number 1, Selinsgrove, Pa., effective 4-28-50 to 7-25-50; 10 percent or 10 learners (replacement certificate).

Berne Overall Co., Inc., Berne, Indiana, effective 4-25-50 to 7-25-50; 3 learners.

Bloch-Heller Co., 27-29 North Fourth Street, Minneapolis 1, Minn., effective 4-27-50 to 7-25-50; 10 percent or 10 learners.

Chelet Inc., 3037 Genton Street, Dallas, Tex., effective 5-3-50 to 7-25-50; 10 percent or 10 learners.

Crown Chenille, Inc., 110 Chace Street, Fall River, Mass., effective 5-3-50 to 7-25-50; five learners.

Farwest Garments, Inc., 419 First Avenue South, Seattle, Wash., effective 4-28-50 to 7-25-50; 10 percent or 10 learners.

Frager Bros. Manufacturing Co., 615 North Eighth Street, St. Louis 1, Mo., effective 5-3-50 to 7-25-50; six learners.

Franklin Manufacturing Co., 175 Lincoln Street, Manchester, N. H., effective 4-27-50 to 7-25-50; three learners.

Komar & Sons, Chas., 259 North Stevens Avenue, South Amboy, N. J., effective 5-3-50 to 7-25-50; 10 percent or 10 learners.

Newport Manufacturing Co., Inc., Newport, Vt., effective 4-18-50 to 7-25-50; three learners.

Earle C. Parker, Inc., 1717 West Webster, Houston 3, Tex., effective 5-3-50 to 7-25-50; three learners.

Planet Shirt Manufacturing Co., Inc., 449 Chapel Street, New Haven, Conn., effective 5-3-50 to 7-25-50; 10 percent or 10 learners.

Swanton Manufacturing Co., Swanton, Vt., effective 4-27-50 to 7-25-50; five learners.

Turner Manufacturing Co., 917 East Sixteenth Street, Chattanooga, Tenn., effective 4-18-50 to 7-25-50; five learners.

White Stag Manufacturing Co., 67 West Burnside Street, Portland, Oreg., effective 4-18-50 to 7-25-50; 10 percent or 10 learners.

Hosiery Learner Regulations (29 CFR, 522.40 to 522.51; as revised January 25, 1950 (15 F. R. 283)):

Auburn Hosiery Mills, Inc., Number 2 Adairville, Ky. (supplemental certificate), effective 5-1-50 to 1-1-51; five learners.

Samuel Briskin, Mohnton, Berks County, Pa., effective 4-28-50 to 4-28-51; five learners.

Burke Hosiery Mills, Gibsonville, N. C., effective 5-2-50 to 5-1-51; three learners.

Dixie Hosiery Mills, 430 West Broadway, Newport, Tenn., effective 4-28-50 to 12-28-50; 16 learners.

Douglas Silk Products Co., Douglas, Ga., effective 4-28-50 to 4-28-51; five learners.

Hobart Hosiery Corp., Denton, N. C., effective 4-28-50 to 12-27-50; 25 learners.

Piedmont Knitting Co., Gordonsville, Va. (duplicate certificate) effective 4-28-50 to 12-27-50; 20 additional learners.

Piedmont Knitting Co., 350 Fifth Avenue, New York 1, N. Y., effective 4-28-50 to 12-27-50; 20 additional learners.

Shawnee Hosiery Mills, Inc., Pine Hill, Ala., effective 4-28-50 to 12-27-50; 20 additional learners.

Van Raalte Co., Inc., Franklin, N. C., effective 4-28-50 to 12-27-50; 10 additional learners.

Independent Telephone Learner Regulations (29 CFR, 522.82 to 522.93; as amended January 25, 1950 (15 F. R. 398)):

The Crawford Telephone & Telegraph Co., Girard exchange, 118 North Summit, Girard, Kans., effective 4-25-50 to 7-24-50.

Mondovi Telephone Co., Mondovi exchange, Mondovi, Wis., effective 4-23-50 to 7-24-50.

Peoples Telephone & Telegraph Co. of South Dakota, Hot Springs exchange, Hot Springs, S. Dak., effective 4-25-50 to 7-24-50.

Sleepy Eye Telephone Co., Sleepy Eye Minnesota exchange, Sleepy Eye, Minn., effective 5-2-50 to 7-24-50.

Glove Learner Regulations (29 CFR, 522.220 to 522.222; as amended January 25, 1950 (15 F. R. 400)):

Fabry Glove Co., 1232 East Walnut Street, Green Bay, Wis., effective 4-26-50 to 7-24-50; two learners.

Knitted Wear Learner Regulations (29 CFR, 522.68 to 522.79; as amended January 25, 1950 (15 F. R. 398)):

Ackshand Knitting Co., Inc., South Street, Ballston Spa, N. Y., effective 4-26-50 to 7-24-50; 10 percent learners.

Ackshand Knitting Co., Inc., Broad Street, Schuylerville, N. Y., effective 4-26-50 to 7-24-50; 10 percent learners.

Regulations Applicable to the Employment of Learners (29 CFR, 522.1 to 522.14):

Almont Manufacturing Co., Inc., 36 Whittier Street, Boston 20, Mass., effective 4-25-50 to 10-24-50; three learners; sewing machine operator, 320 hours, 60 cents.

Ames Safety Envelope Company, 21 Vine Street, Somerville, Mass., effective 4-25-50 to 7-25-50; seven learners; basic hand and ma-

chine envelope making operators, 640 hours, 60 cents for the first 480 hours and 65 cents for the remaining 160 hours.

Arrow Throwing Rayon Co., Falle Avenue, Hawley, Pa., effective 5-2-50 to 11-1-50; three learners, machine operators, tenders and fixers and jobs immediately incidental thereto, 240 hours, 60 cents.

Best Bag Co., Box 1339, Genoa, Tex., effective 5-2-50 to 11-2-50; two learners; sewing machine operators, 160 hours, 60 cents.

Blair Ceramics, Inc., Ozark, Mo., effective 5-4-50 to 11-3-50; five learners; finisher, inspector, press operator, clay maker, 320 hours, 60 cents.

J. S. Bowman Co., 125 North, Seventh Street, Lebanon, Pa., effective 5-5-50 to 9-23-50; eight learners; machine operator, 320 hours, 60 cents.

G. M. Davis Veneer Co., Paragould, Ark., effective 4-25-50 to 10-24-50; 10 learners; veneer machine operators, graders and saw operators only, 380 hours, 60 cents.

General Shoe Lace Co., 3000 Magazine Street, Louisville 11, Ky., effective 4-24-50 to 10-23-50; three learners; automatic tipplers, 160 hours, braiders, skein winders and trap spoolers, 160 hours, hand tipplers, 240 hours; 70 cents except for hand tipplers, for first 160 hours—60 cents—for second 80 hours 65 cents. For braiders, skein winders and trap spoolers—70 cents for first shift and 73 cents for second shift.

Gold Neckwear Manufacturing Co., 711 Jackson Street, Dallas, Tex., effective 4-25-50 to 10-25-50; two learners; machine operator (except cutting) 320 hours, 60 cents.

Harmin Products Co., Inc., 825 Twelfth Avenue, Bethlehem, Pa., effective 4-12-50 to 10-11-50; 10 percent learners; assembler, riveter, racker, 240 hours, 60 cents.

The Hart Publications, Inc., Long Prairie, Minn., effective 5-1-50 to 10-28-50; five learners; bindery workers—female, 480 hours, 65 cents for 320 hours and 70 cents for remaining 160 hours.

Hendel Manufacturing Co., New London, Conn., effective 4-27-50 to 7-25-50; two learners; presser, 480 hours, 55 cents per hour for the first 320 hours and 65 cents per hour for the next 160 hours.

Illinois Transformer Co., 412 South Green Street, Chicago, Ill., effective 5-2-50 to 11-1-50; four learners, four coil finishers, 240 hours, for the first 160 hours, 60 cents, and for the remaining 80 hours, 70 cents.

George Johns Sportswear, Hall's Street, Johnstown, N. Y., effective 4-25-50 to 10-24-50; five learners, hand crocheters, 360 hours, 60 cents.

Juliette Milling Co., Juliette, Ga., effective 4-25-50 to 10-24-50; 3 percent of its total number of productive factory workers, not including office and sales personnel; machine operators, tenders and fixers and occupations immediately incidental thereto, 240 hours, 60 cents.

Lakeland Tanning Co., Lakeland, Fla., effective 4-28-50 to 10-27-50; 10 percent learners; toggling, staking, shaving, buffing, seasoning, trimming, embossing, graining, spraying, and sorting, 320 hours, 60 cents.

R. M. McGilivray, Inc., 169 King Street, Charleston 5, S. C., effective 4-24-50 to 7-22-50; one learner; one business machine mechanic, 480 hours, 60 cents for 320 hours and 65 cents for remaining 160 hours.

P. E. Moss Manufacturing Co., Tulsa, Okla., effective 4-27-50 to 10-26-50; two learners; sewing machine operators, 480 hours, 60 cents for the first 320 hours and 65 cents for the remaining 160 hours.

National Furniture Manufacturing Co., Inc., Wellington, Kans., effective 5-2-50 to 11-1-50; four learners; sewing machine operator, 480 hours, 65 cents per hour for the first 320 hours and 70 cents per hour for the remaining 160 hours.

The Neff Athletic Lettering Co., 415½ South Broadway, Greenville, Ohio, effective

5-1-50 to 11-1-50; one learner; machine operator (except cutting), 320 hours, 60 cents.
New Jersey Handkerchief Co., 8 Garden Street, Passaic, N. J., effective 5-1-50 to 11-1-50; one learner; machine operator, 320 hours, 60 cents.

Northern Baking Co., 221 East Ironwood, Mich., effective 4-27-50 to 10-26-50; two learners; wrapping machine operation, 240 hours productive machine baking operations, 480 hours, 60 cents for wrapping machine operation; and 60 cents for the first 320 hours and 65 cents for the remaining 160 hours for the baking operations.

Pickard, Inc., Corona Avenue, Antioch, Ill., effective 5-1-50 to 10-31-50; four learners; inspectors, finishers and assemblers, decorators, 320 hours, 65 cents.

The Pigeon Forge Pottery, Pigeon Forge, Tenn., effective 5-1-50 to 11-1-50; three learners; pottery operators, 320 hours, 60 cents.

Remco Industries, 314 Market Street, Newark, N. J., effective 4-25-50 to 10-24-50; three learners; electronic toy fabricators and assemblers, 200 hours, 60 cents.

Joseph Ruzicka, 606 North Butaw Street, Baltimore 1, Md., effective 5-2-50 to 11-1-50; three learners; bindery workers, 320 hours, 60 cents.

Joseph Ruzicka, 230 East Market Street, Greensboro, N. C., effective 5-2-50 to 11-1-50; five learners; bindery workers, 320 hours, 60 cents.

Sevilla Olive Packing Co., Inc., 2601 Second Avenue, Tampa, Fla., effective 5-1-50 to 10-31-50; three learners; olive place packers, 240 hours, machine capper and labeler, 160 hours, 60 cents.

Snively and Dosch, 324 North Queen Street, Lancaster, Pa., effective 4-24-50 to 6-30-50; one learner; auto parts clerk, 500 hours, 60 cents for the first 250 hours and not less than 65 cents for the remaining 250 hours.

Spradling's, Inc., 1124 South Grand Avenue, St. Louis 4, Mo., effective 4-24-50 to 10-23-50; four learners; sewing machine operators, 480 hours, for the first 320 hours, 60 cents; for the second 160 hours, 65 cents.

Styl-Rite Optical Manufacturing Corp., 3322 North Miami Avenue, Miami, Fla., effective 4-25-50 to 9-29-50; 10 percent learners; polishing, 200 hours; riveting 200 hours; mitering, 320 hours; 60 cents per hour for polishing; 65 cents per hour for riveting and mitering.

United Cotton Goods Co., Inc., 210 North Goodrich Street, Seguin, Tex., effective 4-23-50, to 7-25-50; 10 learners for expansion purposes; machine operating (except cutting) 480 hours; pressing, 480 hours; hand sewing, 480 hours; finishing operations involving hand sewing, 480 hours; not less than 55 cents per hour for the first 320 hours and not less than 65 cents per hour for the next 160 hours.

Wene Poultry Laboratories, Pleasantville, N. J., effective 5-1-50 to 10-31-50; two learners; poultry vaccine makers, 320 hours, 65 cents.

The following special learner certificates were issued in the Shoe Industry. These certificates authorize the employment of learners in any occupation except custodial, maintenance, supervisory, and office and clerical occupations. The learning period is 480 hours at not less than 65 cents an hour for the first 240 hours and not less than 70 cents an hour for the next 240 hours, except as otherwise indicated in parentheses.

Atlas Boot Manufacturing Co., Inc., 101 Locust Street, Cookeville, Tenn., effective 4-27-50 to 5-25-50; 25 learners for expansion purposes.

Clapp Shoe Co., Inc., Main Street, Maples, N. Y., supplemental certificate, effective 5-2-50 to 5-25-50; twenty-three learners.

Each certificate has been issued upon the employer's representation that employment of learners at subminimum rates is necessary in order to prevent curtailment of opportunities for employment, and that experienced workers for the learner occupations are not available. The certificates may be canceled in the manner provided in the regulations and as indicated in the certificates. Any person aggrieved by the issuance of any of these certificates may seek a review or reconsideration thereof within fifteen days after publication of this notice in the FEDERAL REGISTER pursuant to the provisions of regulations, Part 522.

Signed at Washington, D. C., this 15th day of May 1950.

ISABEL FERGUSON,
Authorized Representative of
the Administrator.

[F. R. Doc. 50-4480; Filed, May 25, 1950;
8:47 a. m.]

CIVIL AERONAUTICS BOARD

[Docket No. 3250]

PIEDMONT AVIATION, INC.

NOTICE OF HEARING

In the matter of the compensation for the transportation of mail by aircraft, the facilities used and useful therefor, and the services connected therewith of Piedmont Aviation, Inc., over its entire system.

Notice is hereby given, pursuant to the provisions of the Civil Aeronautics Act of 1938, as amended, that hearing in the above-entitled proceeding is assigned to be held on May 29, 1950, at 9:30 a. m., e. d. s. t., in Wing "C", Room 116, Temporary Building No. 5, Sixteenth Street and Constitution Avenue NW., Washington, D. C., before Examiner Curtis C. Henderson.

[SEAL]

M. C. MULLIGAN,
Secretary.

[F. R. Doc. 50-4518; Filed, May 25, 1950;
8:52 a. m.]

FEDERAL POWER COMMISSION

[Docket No. E-6252]

INTERSTATE LIGHT AND POWER CO. (WIS.)
AND WISCONSIN POWER AND LIGHT CO.

ORDER DESIGNATING ADDITIONAL RESPONDENT
TO ORDER TO SHOW CAUSE

MAY 19, 1950.

Under date of December 6, 1949, the Commission entered an Order To Show Cause and Setting Hearing in which the Interstate Light and Power Company (Wisconsin) was named Respondent.

Under date of March 31, 1950, Wisconsin Power and Light Company filed application for an order under section 203 of the Federal Power Act authorizing it to acquire the Platteville Division property and facilities of Interstate referred to in the order of December 6, 1949, pursuant to agreement of purchase dated February 23, 1950, and to integrate and operate the same as a part of its electric utility system. Consummation of the

transfer of the Platteville Division facilities will result in a substitution of Wisconsin Power and Light Company for Interstate Light and Power Company (Wisconsin) as the supplier at wholesale for resale of electric energy to the four communities referred to in the order for which service Interstate failed to file the applicable rate schedules as required by the Federal Power Act and the rules and regulations promulgated thereunder.

The Commission orders:

(A) The order of December 6, 1949, is hereby amended to require Wisconsin Power and Light Company to show cause why it should not file rate schedules for the service furnished to the Village of Benton, the City of Cuba City, the Village of Hazel Green and the City of Shullsburg, in accordance with the provisions and requirements of section 205 (c) of the Federal Power Act and § 35.3 of the Commission's general rules and regulations, if, when and as the acquisition of the Platteville Division property and facilities of Interstate Light and Power Company (Wisconsin) by Wisconsin Power and Light Company is approved and authorized.

Date of issuance: May 22, 1950.

By the Commission.

[SEAL]

LEON M. FUQUAY,
Secretary.

[F. R. Doc. 50-4473; Filed, May 25, 1950;
8:46 a. m.]

[Docket No. E-6252]

INTERSTATE LIGHT AND POWER CO. (WIS.)
AND WISCONSIN POWER AND LIGHT CO.

ORDER ADVANCING DATE OF HEARING AND
DENYING REQUEST TO CHANGE PLACE OF
HEARING

MAY 19, 1950.

The Public Service Commission of Wisconsin on March 14, 1950, filed a request that the hearing in the above entitled proceeding scheduled to be held in the Commission's Hearing Room, 1800 Pennsylvania Avenue NW., Washington, D. C., commencing June 26, 1950, by order entered on March 8, 1950, be held in the City of Madison, Wisconsin, or in some other place in the State of Wisconsin and on May 11, 1950, made application for postponement of said hearing. Interstate Light and Power Company (Wisconsin) by letter filed May 15, 1950, concurs in the request for postponement.

The Public Service Commission of Wisconsin has intervened in this and in another proceeding pending before this Commission in which the hearing is scheduled to commence in the Commission's Hearing Room in Washington, D. C., June 12, 1950.

The Commission finds:

(1) After consideration of the convenience and necessity of all the parties in this proceeding and the public interest involved, the request to change the place of the instant hearing should be denied.

(2) Reduction of time and expense incident to participation of parties in the proceedings scheduled for June 12, 1950, and in the instant case will result

by changing the date of the hearing in this proceeding to a date near June 12, 1950, as hereinafter ordered.

The Commission orders:

(A) The request of the Public Service Commission of Wisconsin to change the place of the hearing in this proceeding be and it hereby is denied.

(B) The hearing in this proceeding scheduled to commence June 26, 1950, be and it hereby is advanced to June 8, 1950, 10:00 a. m., e. d. s. t., at the same place as hereinbefore ordered.

Date of issuance: May 22, 1950.

By the Commission.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 50-4474; Filed, May 25, 1950;
8:46 a. m.]

FEDERAL TRADE COMMISSION

[Docket No. 5658]

PAN AMERICAN FOOD CO., INC., ET AL.

ORDER APPOINTING TRIAL EXAMINER AND
FIXING TIME AND PLACE FOR TAKING TESTI-
MONY

In the matter of Pan American Food Company, Inc., a corporation; Jack Gomperts & Company, Inc., a corporation; Sun Crown Food Corporation; Victor Trubowitch, individually and as President of Pan American Food Company, Inc., and as Director of Jack Gomperts & Company, Inc.; Jacob Gomperts, individually and as President of Jack Gomperts & Company, Inc., and Vice President and Director of Pan American Food Company, Inc.; and Jacob Trubowitch, individually and as President of Sun Crown Food Corporation and as Director of Pan American Food Company, Inc. and also as Director of Jack Gomperts & Company, Inc.

This matter being at issue and ready for the taking of testimony and the receipt of evidence, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That Clyde M. Hadley, a trial examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony and the receipt of evidence begin on Monday, June 19, 1950, at ten o'clock in the forenoon of that day, e. d. s. t., in Room 500, 45 Broadway, New York, New York.

Upon completion of the taking of testimony and receipt of evidence in support of the allegations of the complaint, the trial examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondents. The trial examiner will then close the taking of testimony and evidence and, after all intervening procedure as required by law, will close the case and make and serve on the parties at issue a recommended decision which shall include recommended findings and conclusions, as well as the reasons or basis therefor, upon all the material issues of fact, law, or discretion presented on the record, and an appropriate recommended order; all

of which shall become a part of the record in said proceeding.

Issued: May 19, 1950.

By the Commission.

[SEAL] D. C. DANIEL,
Secretary.

[F. R. Doc. 50-4469; Filed, May 25, 1950;
8:46 a. m.]

[Docket No. 5711]

NEO-MINERAL CO., INC., ET AL.

ORDER APPOINTING TRIAL EXAMINER AND FIX-
ING TIME AND PLACE FOR TAKING TESTI-
MONY

In the matter of Neo-Mineral Company, Inc., a corporation, and Charles Manteris, Peter J. Hioureas and Peter Lucas, individually and as officers of said corporation.

This matter being at issue and ready for the taking of testimony and the receipt of evidence, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That Henry P. Alden, a trial examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony and the receipt of evidence begin on Tuesday, June 6, 1950, at ten o'clock in the forenoon of that day, e. d. s. t., in Room 802-B, New Post Office Building, 433 West Van Buren Street, Chicago, Illinois.

Upon completion of the taking of testimony and receipt of evidence in support of the allegations of the complaint, the trial examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondents. The trial examiner will then close the taking of testimony and evidence and, after all intervening procedure as required by law, will close the case and make and serve on the parties at issue a recommended decision which shall include recommended findings and conclusions, as well as the reasons or basis therefor, upon all the material issues of fact, law, or discretion presented on the record, and an appropriate recommended order; all of which shall become a part of the record in said proceeding.

Issued: May 19, 1950.

By the Commission.

[SEAL] D. C. DANIEL,
Secretary.

[F. R. Doc. 50-4466; Filed, May 25, 1950;
8:46 a. m.]

[Docket No. 5732]

SPORT SHOES, INC.

ORDER APPOINTING TRIAL EXAMINER AND
FIXING TIME AND PLACE FOR TAKING
TESTIMONY

This matter being at issue and ready for the taking of testimony and the receipt of evidence, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That Henry P. Alden, a trial examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony and the receipt of evidence begin on Thursday, June 8, 1950, at 10 o'clock in the forenoon of that day, e. d. s. t., in Room 802-B, New Post Office Building, 433 West Van Buren Street, Chicago, Illinois.

Upon completion of the taking of testimony and receipt of evidence in support of the allegations of the complaint, the trial examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondent. The trial examiner will then close the taking of testimony and evidence and, after all intervening procedure as required by law, will close the case and make and serve on the parties at issue a recommended decision which shall include recommended findings and conclusions, as well as the reasons or basis therefor, upon all the material issues of fact, law, or discretion presented on the record, and an appropriate recommended order; all of which shall become a part of the record in said proceeding.

Issued: May 19, 1950.

By the Commission.

[SEAL] D. C. DANIEL,
Secretary.

[F. R. Doc. 50-4467; Filed, May 25, 1950;
8:46 a. m.]

[Docket No. 5735]

KAY WINDSOR FROCKS, INC., ET AL.

ORDER APPOINTING TRIAL EXAMINER AND
FIXING TIME AND PLACE FOR TAKING TESTI-
MONY

In the matter of Kay Windsor Frocks, Inc., a corporation, Aaron Shapiro, individually and as President and Treasurer, Kay Windsor Frocks, Inc.; Winnie Peck, Inc., a corporation, Lou Swartz, individually and as President and Treasurer, Winnie Peck, Inc.

This matter being at issue and ready for the taking of testimony and the receipt of evidence, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That Clyde M. Hadley, a trial examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony and the receipt of evidence begin on Monday, June 5, 1950, at nine o'clock in the forenoon of that day, e. d. s. t., in Room 505, 45 Broadway, New York, New York.

Upon completion of the taking of testimony and receipt of evidence in support of the allegations of the complaint, the trial examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondents. The trial examiner will then close the taking of testimony and evidence and,

after all intervening procedure as required by law, will close the case and make and serve on the parties at issue a recommended decision which shall include recommended findings and conclusions, as well as the reasons or basis therefor, upon all the material issues of fact, law, or discretion presented on the record, and an appropriate recommended order; all of which shall become a part of the record in said proceeding.

Issued: May 19, 1950.

By the Commission.

[SEAL]

D. C. DANIEL,
Secretary.

[F. R. Doc. 50-4468; Filed, May 25, 1950;
8:46 a. m.]

INTERSTATE COMMERCE COMMISSION

[4th Sec. Application 25117]

PAPER ARTICLES FROM MIDDLETOWN, OHIO
TO THE SOUTH

APPLICATIONS FOR RELIEF

MAY 23, 1950.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: B. T. Jones, Agent, for and on behalf of carriers parties to his tariff I. C. C. No. 3912, pursuant to fourth-section order No. 9800.

Commodities involved: Pulpboard or fibreboard, carloads.

From: Middletown, Ohio.

To: Points in the south.

Grounds for relief: Circuitous routes.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 50-4470; Filed, May 25, 1950;
8:46 a. m.]

[4th Sec. Application 25118]

LESS-CARLOAD AND ANY-QUANTITY RATES
IN OFFICIAL TERRITORY

APPLICATIONS FOR RELIEF

MAY 23, 1950.

The Commission is in receipt of the above-entitled and numbered applica-

tion for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: C. W. Boin, Agent, for and on behalf of carriers parties to fourth-section application No. 22707.

Commodities involved: All rail less-than-carload and any-quantity traffic.

Between: Points in official territory.

Grounds for relief: Competition with rail carriers.

Schedules filed containing proposed rates:

Agent or carrier	Supplement No.	I. C. C. tariff No.
C. W. Boin	157	A-848 et al.
I. N. Doe	107	362 et al.
B. T. Jones	243	3025 et al.
R. G. Raasch	70	563 et al.
B&A R. R.	27	2006 et al.
B&M R. R.	27	A-3080.
Can. Pac. Ry.	24	E-2541.
Cvt. Ry.	32	A-6928.
GT Ry.	20	279.
Maine C. R. R.	36	C-4525.
NYC (B) R. R.	26	N. Y. C. R. R. 655.
Nor. Pier R. R.	19	16.
NYNH&H R. R.	132	F-3200 et al.
Rut. R. R.	29	6717.
St. J&LC R. R.	33	60.
Waynesburg and Washington R. R.	22	28.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 50-4471; Filed, May 25, 1950;
8:46 a. m.]

UNITED STATES MARITIME COMMISSION

EASTERN STEAMSHIP LINES, INC.

NOTICE OF FURTHER HEARING

Application for extension of period for commitment of Construction Reserve Fund Deposits under section 511 of the Merchant Marine Act, 1936, as amended.

Notice is hereby given that a public hearing will be held in Room 4823, Commerce Building, Washington, D. C., beginning on June 5, 1950, at 10:00 o'clock a. m., e. d. t., before Examiner A. L. Jordan, upon application of Eastern Steamship Lines, Inc., dated April 4, 1950, for extension of time beyond May 7, 1950 (temporarily extended to June 7, 1950), for committing or expending unobligated deposits made in its Construc-

tion Reserve Fund established pursuant to section 511 of the Merchant Marine Act, 1936, as amended.

The purpose of the hearing is to receive further evidence from applicant fully explaining the need for extension and the steps being taken to undertake construction or acquisition of new vessels within the extended time.

The hearing will be conducted pursuant to the Commission's rules of procedure (12 F. R. 6076), except that briefs, exceptions and oral argument will be dispensed with due to lack of sufficient time therefor. A recommended decision will be issued.

All persons (including individuals, corporations, associations, firms, partnerships, and public bodies) having an interest in this matter should file with the Commission immediately written request to appear and be heard. Also, any similar depositor who may desire to be heard on an application for extension may intervene and be heard at such hearing.

Dated: May 23, 1950.

By order of the United States Maritime Commission.

[SEAL]

A. J. WILLIAMS,
Secretary.

[F. R. Doc. 50-4509; Filed, May 25, 1950;
8:50 a. m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Laws 322, 671, 79th Cong., 60 Stat. 50, 925; 50 U. S. C. and Supp. App. 1, 616; E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9783, Oct. 14, 1946, 11 F. R. 11981.

[Vesting Order 14311, Amdt.]

ANNY SCHMITZ

In re: Stock owned by Anny Schmitz also known as Mrs. Ernst Schmitz and as Mrs. Ernest Schmitz.

Vesting Order 14311, dated January 26, 1950, is hereby amended as follows and not otherwise:

By deleting subparagraph 2 of said Vesting Order 14311 and substituting therefor the following:

2. That the property described as follows: One hundred (100) shares of \$5.00 par value common capital stock of the Midland Steel Products Company, West 106th Street and Madison Avenue, Cleveland, Ohio, a corporation organized under the laws of the State of Ohio, evidenced by a certificate numbered NYO-34620 for fifty (50) shares of no par value common capital stock of the aforesaid the Midland Steel Products Company registered in the name of Anny Schmitz, together with all declared and unpaid dividends thereon and any and all rights to receive a new certificate for shares of \$5.00 par value common capital stock of the aforesaid the Midland Steel Products Company,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of

ownership or control by, the aforesaid national of a designated enemy country (Germany);

All other provisions of said Vesting Order 14311 and all actions taken by or on behalf of the Attorney General of the United States in reliance thereon, pursuant thereto and under the authority thereof are hereby ratified and confirmed.

Executed at Washington, D. C., on May 15, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-4514; Filed, May 25, 1950;
8:51 a. m.]

[Return Order 629]

JOSEPH HUBERT DE LA FELD ET AL.

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorpo-

rated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, be returned, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant, Claim Number, Notice of Intention To Return Published, and Property

Joseph Hubert De La Feld, Naples, Italy; Claim Nos. 35293 and 35300; April 6, 1950 (15 F. R. 1968); \$2,702.11 in the Treasury of the United States.

Joseph William De La Feld, Naples, Italy; Claim Nos. 35294 and 35301; April 6, 1950 (15 F. R. 1968); \$2,813.16 in the Treasury of the United States.

Maria Maresca Di Serracapriola, Rome, Italy; Claim Nos. 35295 and 35302; April 6, 1950 (15 F. R. 1968); \$2,812.45 in the Treasury of the United States.

Joseph Marius De La Feld, Naples, Italy; Claim Nos. 35296 and 35303; April 6, 1950 (15 F. R. 1968); \$2,812.55 in the Treasury of the United States.

Mary Matilda De La Feld, Florence, Italy; Claim Nos. 35297 and 35304; April 6, 1950 (15 F. R. 1968); \$2,702.16 in the Treasury of the United States.

Mary Teresa Sorge, Eritrea, East Africa; Claim Nos. 35944 and 35945; April 6, 1950 (15 F. R. 1968); \$2,812.82 in the Treasury of the United States.

Joseph Edward De La Feld, Rome, Italy; Claim No. 35308; April 6, 1950 (15 F. R. 1968); \$675.82 in the Treasury of the United States.

Joseph Alfred De La Feld, Rome, Italy; Claim No. 35307; April 6, 1950 (15 F. R. 1968); \$675.82 in the Treasury of the United States.

All right, title, interest and claim of any kind or character whatsoever of Joseph Hubert De La Feld, Joseph William De La Feld, Mary Teresa Sorge, Maria Maresca Di Serracapriola, Joseph Marius De La Feld, Mary Matilda De La Feld, Eduardo De La Feld, also known as Joseph Edward De La Feld, and each of them in and to trusts established pursuant to Subdivision 22 of Article 4 of the will of Richard Delafeld, deceased.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on May 19, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-4515; Filed, May 25, 1950;
8:51 a. m.]

